Abbreviated Unaudited Accounts for the Year Ended 30 June 2013

for

The Association of Independent Accountants in Scotland

Jeffrey Crawford & Co Chartered Accountants 25 Castle Terrace Edinburgh EH1 2ER

SCT 07/11/2013

COMPANIES HOUSE

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The Association of Independent Accountants in Scotland (Registered number: SC101466)

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The Association of Independent Accountants in Scotland

Company Information for the Year Ended 30 June 2013

DIRECTORS:

Mrs M Ross D Miller J Kennedy J Mitchell M Macefield

REGISTERED OFFICE:

25 Castle Terrace

Edinburgh EH1 2ER

REGISTERED NUMBER:

SC101466 (Scotland)

ACCOUNTANTS:

Jeffrey Crawford & Co Chartered Accountants 25 Castle Terrace Edinburgh EH1 2ER

The Association of Independent Accountants in Scotland (Registered number: SC101466)

Abbreviated Balance Sheet 30 June 2013

	2013 £	2012 £
CURRENT ASSETS		
Debtors	272	260
Cash at bank	12,693	10,735
	12,965	10,995
CREDITORS		
Amounts falling due within one year	630	611
NET CURRENT ASSETS	12,335	10,384
TOTAL ASSETS LESS CURRENT		
LIABILITIES	12,335	10,384
RESERVES		
Income and expenditure account	12,335	10,384
	12 225	10,384
	12,335	====

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

Jan M

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 25 September 2013 and were signed on its behalf by:

D Miller - Director

The Association of Independent Accountants in Scotland (Registered number: SC101466)

Notes to the Abbreviated Accounts for the Year Ended 30 June 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover consists of the sales value, excluding VAT, of work in the period falling within the company's ordinary activities to supply services to third parties.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. COMPANY LIMITED BY GUARANTEE

The Association of Independent Accountants in Scotland is a company limited by guarantee and has no share capital.