

**Registered Number SC287534**

**GORDON MOWAT ASSOCIATES LTD**

**Abbreviated Accounts**

**31 July 2013**

## Abbreviated Balance Sheet as at 31 July 2013

	Notes	2013	2012
		£	£
<b>Called up share capital not paid</b>		-	-
<b>Fixed assets</b>			
Intangible assets		-	-
Tangible assets	2	-	-
Investments		-	-
		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Stocks		-	-
Cash at bank and in hand		261	-
		<u>261</u>	<u>-</u>
<b>Prepayments and accrued income</b>		-	-
<b>Creditors: amounts falling due within one year</b>	3	(19,047)	(19,503)
<b>Net current assets (liabilities)</b>		<u>(18,786)</u>	<u>(19,503)</u>
<b>Total assets less current liabilities</b>		<u>(18,786)</u>	<u>(19,503)</u>
<b>Total net assets (liabilities)</b>		<u>(18,786)</u>	<u>(19,503)</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		(18,886)	(19,603)
<b>Shareholders' funds</b>		<u>(18,786)</u>	<u>(19,503)</u>

- For the year ending 31 July 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 29 April 2014

And signed on their behalf by:

**G Mowat, Director**

## Notes to the Abbreviated Accounts for the period ended 31 July 2013

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

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

**Turnover policy**

Turnover represents amounts receivable for goods and services net of VAT. The company de-registered for VAT at 31 July 2013

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings 5 years

Equipment 3 years

**Other accounting policies****Going Concern**

The accounts have been prepared on a going concern basis given that the director will continue to support the company in the forthcoming years.

**Accounting convention**

The financial statements are prepared under the historical cost convention.

**Compliance with accounting standards**

The financial statements are prepared in accordance with applicable accounting standards.

2 **Tangible fixed assets**

	£
<b>Cost</b>	
At 1 August 2012	5,477
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2013	<u>5,477</u>
<b>Depreciation</b>	
At 1 August 2012	5,477
Charge for the year	-
On disposals	-
At 31 July 2013	<u>5,477</u>
<b>Net book values</b>	

At 31 July 2013	<u>0</u>
At 31 July 2012	<u>0</u>

### 3 **Creditors**

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
Secured Debts	18,867	19,503

### 4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2013</i>	<i>2012</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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