

A. M. Drummond Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 January 2015

Roderick Gunkel and Associates Ltd
Orchardlea
Callander
FK17 8BG

A. M. Drummond Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
A. M. Drummond Limited
for the Year Ended 31 January 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A. M. Drummond Limited for the year ended 31 January 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a member of the Association Of Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook/accaglobal.com>.

This report is made solely to the Board of Directors of A. M. Drummond Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of A. M. Drummond Limited and state those matters that we have agreed to state to them, as a body. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A. M. Drummond Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A. M. Drummond Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A. M. Drummond Limited. You consider that A. M. Drummond Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A. M. Drummond Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Roderick Gunkel and Associates Ltd
Orchardlea
Callander
FK17 8BG
11 March 2015

A. M. Drummond Limited
(Registration number: SC337135)
Abbreviated Balance Sheet at 31 January 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		651	700
Current assets			
Debtors		9,070	7,380
Cash at bank and in hand		36,469	12,210
		45,539	19,590
Creditors: Amounts falling due within one year		(23,027)	(12,217)
Net current assets		22,512	7,373
Total assets less current liabilities		23,163	8,073
Provisions for liabilities		(130)	(140)
Net assets		23,033	7,933
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		22,933	7,833
Shareholders' funds		23,033	7,933

For the year ending 31 January 2015 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 11 March 2015 and signed on its behalf by:

.....
Alexander M Drummond
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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A. M. Drummond Limited
Notes to the Abbreviated Accounts for the Year Ended 31 January 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20 to 50% reducing balance basis p.a

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Tangible fixed assets

	Fixtures and fittings £	Total £
Cost or valuation		
At 1 February 2014	4,194	4,194
Additions	<u>268</u>	<u>268</u>
At 31 January 2015	<u>4,462</u>	<u>4,462</u>
Depreciation		
At 1 February 2014	3,494	3,494
Charge for the year	<u>317</u>	<u>317</u>
At 31 January 2015	<u>3,811</u>	<u>3,811</u>
Net book value		
At 31 January 2015	<u><u>651</u></u>	<u><u>651</u></u>
At 31 January 2014	<u><u>700</u></u>	<u><u>700</u></u>

A. M. Drummond Limited
Notes to the Abbreviated Accounts for the Year Ended 31 January 2015
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 February 2014	4,194	4,194
Additions	<u>268</u>	<u>268</u>
At 31 January 2015	<u>4,462</u>	<u>4,462</u>
Depreciation		
At 1 February 2014	3,494	3,494
Charge for the year	<u>317</u>	<u>317</u>
At 31 January 2015	<u>3,811</u>	<u>3,811</u>
Net book value		
At 31 January 2015	<u><u>651</u></u>	<u><u>651</u></u>
At 31 January 2014	<u><u>700</u></u>	<u><u>700</u></u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.