

**Registration number SC024888**

**Hugh Macpherson (Scotland) Ltd**

**Abbreviated accounts**

**for the year ended 31 January 2012**

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COMPANIES HOUSE

## **Hugh Macpherson (Scotland) Ltd**

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**Hugh Macpherson (Scotland) Ltd**

**Abbreviated balance sheet  
as at 31 January 2012**

|                                                       |              | <b>2012</b>    |                       | <b>2011</b>    |                       |
|-------------------------------------------------------|--------------|----------------|-----------------------|----------------|-----------------------|
|                                                       | <b>Notes</b> | <b>£</b>       | <b>£</b>              | <b>£</b>       | <b>£</b>              |
| <b>Fixed assets</b>                                   |              |                |                       |                |                       |
| Tangible assets                                       | <b>2</b>     |                | 221,269               |                | 221,347               |
| <b>Current assets</b>                                 |              |                |                       |                |                       |
| Cash at bank                                          |              | 2,117          |                       | 2,250          |                       |
|                                                       |              | <u>2,117</u>   |                       | <u>2,250</u>   |                       |
| <b>Creditors: amounts falling due within one year</b> |              | <u>(5,843)</u> |                       | <u>(6,525)</u> |                       |
| <b>Net current liabilities</b>                        |              |                | <u>(3,726)</u>        |                | <u>(4,275)</u>        |
| <b>Total assets less current liabilities</b>          |              |                | 217,543               |                | 217,072               |
| <b>Net assets</b>                                     |              |                | <u><u>217,543</u></u> |                | <u><u>217,072</u></u> |
| <b>Capital and reserves</b>                           |              |                |                       |                |                       |
| Called up share capital                               | <b>3</b>     |                | 10,000                |                | 10,000                |
| Revaluation reserve                                   |              |                | 105,165               |                | 105,165               |
| Profit and loss account                               |              |                | 102,378               |                | 101,907               |
| <b>Shareholders' funds</b>                            |              |                | <u><u>217,543</u></u> |                | <u><u>217,072</u></u> |

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on page 3 form an integral part of these financial statements.**

**Hugh Macpherson (Scotland) Ltd**

**Abbreviated balance sheet (continued)**

**Director's statements required by Sections 475(2) and (3)  
for the year ended 31 January 2012**

In approving these abbreviated accounts as director of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 January 2012 ; and

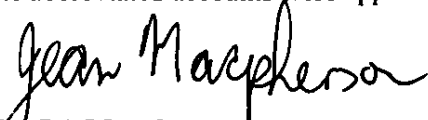
(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 ; and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

The abbreviated accounts were approved by the Board on 9 May 2012 and signed on its behalf by

  
**Mrs J A Macpherson**  
**Director**

**Registration number SC024888**

**The notes on page 3 form an integral part of these financial statements.**

# Hugh Macpherson (Scotland) Ltd

## Notes to the abbreviated financial statements for the year ended 31 January 2012

### 1. Accounting policies

#### 1.1. Accounting convention

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

|                     |                        |
|---------------------|------------------------|
| Land and buildings  | -                      |
| Plant and machinery | - 25% reducing balance |

### 2. Fixed assets

|                         | <b>Tangible<br/>fixed<br/>assets<br/>£</b> |
|-------------------------|--------------------------------------------|
| <b>Cost/revaluation</b> |                                            |
| At 1 February 2011      | 242,825                                    |
| At 31 January 2012      | 242,825                                    |
| <b>Depreciation</b>     |                                            |
| At 1 February 2011      | 21,478                                     |
| Charge for year         | 78                                         |
| At 31 January 2012      | 21,556                                     |
| <b>Net book values</b>  |                                            |
| At 31 January 2012      | 221,269                                    |
| At 31 January 2011      | 221,347                                    |

### 3. Share capital

|                                           | <b>2012<br/>£</b> | <b>2011<br/>£</b> |
|-------------------------------------------|-------------------|-------------------|
| <b>Authorised</b>                         |                   |                   |
| 10,000 Ordinary shares of £1 each         | 10,000            | 10,000            |
| <b>Allotted, called up and fully paid</b> |                   |                   |
| 10,000 Ordinary shares of £1 each         | 10,000            | 10,000            |