

Registered Number SC033621

MCKERCHAR & MACNAUGHTON LIMITED

Abbreviated Accounts

14 January 2012

MCKERCHAR & MACNAUGHTON LIMITED

Registered Number SC033621

Balance Sheet as at 14 January 2012

	Notes	2012	2011
		£	£
Fixed assets			
Tangible	2	105,238	105,297
Total fixed assets		105,238	105,297
Current assets			
Debtors		250	250
Cash at bank and in hand		226	472
Total current assets		476	722
Creditors: amounts falling due within one year		(856)	(526)
Net current assets		(380)	196
Total assets less current liabilities		104,858	105,493
Total net Assets (liabilities)		104,858	105,493
Capital and reserves			
Called up share capital		42,000	42,000
Revaluation reserve		100,010	100,010
Other reserves		41	41
Profit and loss account		(37,193)	(36,558)
Shareholders funds		104,858	105,493

- a. For the year ending 14 January 2012 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts 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 financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 30 March 2012

And signed on their behalf by:

Miss Catherine Alexandra Macnaughton, Director

Mrs R Macnaughton, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 14 January 2012

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and Buildings	0.00% Straight Line
Plant and Machinery	20.00% Reducing Balance

2 Tangible fixed assets

Cost	£
At 14 January 2011	105,371
additions	
disposals	
revaluations	
transfers	
At 14 January 2012	<u>105,371</u>
Depreciation	
At 14 January 2011	74
Charge for year	59
on disposals	
At 14 January 2012	<u>133</u>
Net Book Value	
At 14 January 2011	105,297
At 14 January 2012	<u>105,238</u>