

Registered Number SC033621

MCKERCHAR & MACNAUGHTON LIMITED

Abbreviated Accounts

14 January 2015

Abbreviated Balance Sheet as at 14 January 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		£	£
Fixed assets			
Tangible assets	2	105,122	105,152
		<u>105,122</u>	<u>105,152</u>
Current assets			
Debtors		250	250
Cash at bank and in hand		870	846
		<u>1,120</u>	<u>1,096</u>
Creditors: amounts falling due within one year		(533)	(863)
Net current assets (liabilities)		<u>587</u>	<u>233</u>
Total assets less current liabilities		<u>105,709</u>	<u>105,385</u>
Total net assets (liabilities)		<u>105,709</u>	<u>105,385</u>
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		(36,342)	(36,666)
Shareholders' funds		<u>105,709</u>	<u>105,385</u>

- For the year ending 14 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 31 July 2015

And signed on their behalf by:

Miss Catherine Macnaughton, Director

Mrs Renate Macnaughton, Director

Notes to the Abbreviated Accounts for the period ended 14 January 2015**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.

2 Tangible fixed assets

	£
Cost	
At 15 January 2014	105,371
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 14 January 2015	<u>105,371</u>
Depreciation	
At 15 January 2014	219
Charge for the year	30
On disposals	-
At 14 January 2015	<u>249</u>
Net book values	
At 14 January 2015	<u>105,122</u>
At 14 January 2014	<u>105,152</u>

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