

MCKERCHAR & MACNAUGHTON LIMITED

**Company Registration Number:
SC033621 (Scotland)**

Unaudited abridged accounts for the year ended 14 January 2018

Period of accounts

Start date: 15 January 2017

End date: 14 January 2018

MCKERCHAR & MACNAUGHTON LIMITED

Contents of the Financial Statements for the Period Ended 14 January 2018

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MCKERCHAR & MACNAUGHTON LIMITED

Balance sheet

As at 14 January 2018

	<i>Notes</i>	2018	2017
		£	£
Fixed assets			
Tangible assets:	3	105,063	105,079
Total fixed assets:		105,063	105,079
Current assets			
Debtors:			250
Cash at bank and in hand:		1,246	1,254
Total current assets:		1,246	1,504
Creditors: amounts falling due within one year:		(863)	(863)
Net current assets (liabilities):		383	641
Total assets less current liabilities:		105,446	105,720
Total net assets (liabilities):		105,446	105,720
Capital and reserves			
Called up share capital:		42,000	42,000
Revaluation reserve:	5	100,010	100,010
Other reserves:		41	41
Profit and loss account:		(36,605)	(36,331)
Shareholders funds:		105,446	105,720

The notes form part of these financial statements

MCKERCHAR & MACNAUGHTON LIMITED

Balance sheet statements

For the year ending 14 January 2018 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 01 June 2018
and signed on behalf of the board by:**

Name: Mr James Macnaughton
Status: Director

The notes form part of these financial statements

MCKERCHAR & MACNAUGHTON LIMITED

Notes to the Financial Statements

for the Period Ended 14 January 2018

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

MCKERCHAR & MACNAUGHTON LIMITED

Notes to the Financial Statements for the Period Ended 14 January 2018

2. Employees

	<i>2018</i>	<i>2017</i>
Average number of employees during the period	3	3

MCKERCHAR & MACNAUGHTON LIMITED

Notes to the Financial Statements for the Period Ended 14 January 2018

3. Tangible Assets

	Total
Cost	£
At 15 January 2017	105,371
At 14 January 2018	<u>105,371</u>
Depreciation	
At 15 January 2017	292
Charge for year	16
At 14 January 2018	<u>308</u>
Net book value	
At 14 January 2018	<u>105,063</u>
At 14 January 2017	<u>105,079</u>

MCKERCHAR & MACNAUGHTON LIMITED

Notes to the Financial Statements for the Period Ended 14 January 2018

4. Debtors

2017

£

Debtors due after more than one year:

250

MCKERCHAR & MACNAUGHTON LIMITED

Notes to the Financial Statements for the Period Ended 14 January 2018

5. Revaluation reserve

	<i>2018</i>
	<i>£</i>
Balance at 15 January 2017	100,010
Surplus or deficit after revaluation	0
Balance at 14 January 2018	<u>100,010</u>

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