Registered Number SC214432

# NEIL MACLEAN CIVIL ENGINEERING SERVICES LIMITED

## Abbreviated Accounts

## 31 January 2013

**NEIL MACLEAN CIVIL ENGINEERING SERVICES LIMITED**

**Abbreviated Balance Sheet as at 31 January 2013** **Registered Number SC214432**

| | *Notes* | *2013* | *2012* |
|---|---|---|---|
| | | £ | £ |
| **Fixed assets** | | | |
| Tangible assets | 2 | 365 | 487 |
| | | 365 | 487 |
| **Current assets** | | | |
| Debtors | | 11,953 | 7,772 |
| Cash at bank and in hand | | 24,286 | 13,833 |
| | | 36,239 | 21,605 |
| **Creditors: amounts falling due within one year** | | (26,504) | (21,971) |
| **Net current assets (liabilities)** | | 9,735 | (366) |
| **Total assets less current liabilities** | | 10,100 | 121 |
| **Provisions for liabilities** | | (73) | (97) |
| **Total net assets (liabilities)** | | 10,027 | 24 |
| **Capital and reserves** | | | |
| Called up share capital | 3 | 2 | 2 |
| Profit and loss account | | 10,025 | 22 |
| **Shareholders' funds** | | 10,027 | 24 |

- For the year ending 31 January 2013 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 16 October 2013

And signed on their behalf by:
**N MacLean, Director**

## Notes to the Abbreviated Accounts for the period ended 31 January 2013

### 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**Tangible assets depreciation policy**

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

Plant and machinery - 25% reducing balance

**Other accounting policies**

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### 2 Tangible fixed assets

| | £ |
|---|---|
| **Cost** | |
| At 1 February 2012 | 2,499 |
| Additions | - |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 31 January 2013 | 2,499 |
| **Depreciation** | |
| At 1 February 2012 | 2,012 |
| Charge for the year | 122 |

| | |
|---|---|
| On disposals | - |
| At 31 January 2013 | 2,134 |
| **Net book values** | |
| At 31 January 2013 | 365 |
| At 31 January 2012 | 487 |

3 **Called Up Share Capital**

Allotted, called up and fully paid:

| | *2013* | *2012* |
|---|---|---|
| | £ | £ |
| 2 Ordinary shares of £1 each | 2 | 2 |

4 **Transactions with directors**

| | |
|---|---|
| Name of director receiving advance or credit: | N MacLean |
| Description of the transaction: | Interest free loan |
| Balance at 1 February 2012: | £ 1,154 |
| Advances or credits made: | £ 729 |
| Advances or credits repaid: | - |
| Balance at 31 January 2013: | £ 1,883 |

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.