Registered Number SC226331

STEELWORK & CLADDING LIMITED

Abbreviated Accounts

31 July 2014

STEELWORK & CLADDING LIMITED **Registered Number SC226331**

Abbreviated Balance Sheet as at 31 July 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Investments	2	165,793	165,793
		165,793	165,793
Current assets			
Debtors		3	3
		3	3
Creditors: amounts falling due within one year		(15,793)	(15,793)
Net current assets (liabilities)		(15,790)	(15,790)
Total assets less current liabilities		150,003	150,003
Total net assets (liabilities)		150,003	150,003
Capital and reserves			
Called up share capital	3	2	2
Other reserves		1	1
Profit and loss account		150,000	150,000
Shareholders' funds		150,003	150,003

- For the year ending 31 July 2014 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 12 March 2015

And signed on their behalf by:
N Mackay, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2014

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.

Other accounting policies

Investment

Fixed asset investments are stated at cost less provision for permanent diminution in value.

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.

Group accounts

The company is entitled to exemption under Section 398 of the Companies Act 2006 from the obligation to prepare group accounts.

Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Subsidiary undertaking - Mackay Steelwork & Cladding Ltd
Country of registration or incorporation - Scotland
Nature of business - Construction of steel-framed buildings
Shares held class - Ordinary
Proportion of shares held - 100%

The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial year were as follows:
Mackay Steelwork & Cladding Ltd
Capital and reserves - £1,753,737
Profit for the year - £164,701

2 Fixed assets Investments

Investment

Cost

At 1 August 2013 £165,793
At 31 July 2014 £165,793

Net book value
At 31 July 2014 £165,793
At 31 July 2013 £165,793

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	*2013*
	£	£
2 Ordinary shares of £1 each	2	2

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