SC 297293

MCAULIFFE ENVIROMENTAL DESIGN LTD

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30TH APRIL 2012

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MCAULIFFE ENVIROMENTAL DESIGN LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 30TH APRIL 2012

DIRECTORS:	Mr S McAuliffe Mrs M E McAuliffe
SECRETARY:	Mrs M E McAuliffe
REGISTERED OFFICE:	Kirroughtree 6 Manse Lane Burntisland Fife KY3 0BJ
REGISTERED NUMBER:	SC247293
ACCOUNTANTS:	George & Co (Scotland) Ltd Chartered Tax Advisers and Accountants 5 Melville Crescent Edinburgh EH3 7JA

ABBREVIATED BALANCE SHEET
30TH APRIL 2012

	Notes	2012 £	2012 £	2011 £	2011 £
FIXED ASSETS					
Intangible assets	2		20,000		40,000
Tangible assets	3		5,378		7,171
			25,378		47,171
CURRENT ASSETS					
Debtors		11,675		66,902	
Cash at bank		50,173		82,008	
		61,848		148,910	
CREDITORS					
Amounts falling due within one year		34,339		55,052	
NET CURRENT ASSETS			27,509		93,858
TOTAL ASSETS LESS CURRENT LIABILITIES			52,887		141,029
CAPITAL AND RESERVES					
Called up share capital	4		1,000		1,000
Profit and loss account			51,887		140,029
SHAREHOLDERS' FUNDS			52,887		141,029

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22nd October 2012 and were signed on its behalf by:

Stephen M Mcauliffe

Mr S McAuliffe - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2012

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of contracts for ongoing services is recognised by reference to the stage of completion.

Goodwill
Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful life of 10 years. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first full financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

The company sponsors a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1st May 2011 and 30th April 2012	200,000
AMORTISATION	
At 1st May 2011	160,000
Charge for year	20,000
At 30th April 2012	180,000
NET BOOK VALUE	
At 30th April 2012	20,000
At 30th April 2011	40,000

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3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st May 2011 and 30th April 2012	17,000
DEPRECIATION	
At 1st May 2011	9,829
Charge for year	1,793
At 30th April 2012	11,622
NET BOOK VALUE	
At 30th April 2012	5,378
At 30th April 2011	7,171

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
1,000	Ordinary	£1	1,000	1,000