Registration number: SC247913

McLaren Barber Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2015

McLaren Barber Limited
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McLaren Barber Limited
(Registration number: SC247913)
Abbreviated Balance Sheet at 31 March 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		115	300
Current assets			
Debtors		542	1,647
Cash at bank and in hand		4,266	2,171
		4,808	3,818
Creditors: Amounts falling due within one year		(4,788)	(3,863)
Net current assets/(liabilities)		20	(45)
Total assets less current liabilities		135	255
Provisions for liabilities		(23)	(60)
Net assets		112	195
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		12	95
Shareholders' funds		112	195

For the year ending 31 March 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 director acknowledges his 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 director on 22 December 2015

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R McLaren
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line basis

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Property improvements	10% straight line basis
Fixtures and fittings	10% straight line basis

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 April 2014	30,000	3,001	33,001
At 31 March 2015	30,000	3,001	33,001
Depreciation			
At 1 April 2014	30,000	2,701	32,701
Charge for the year	-	185	185
At 31 March 2015	30,000	2,886	32,886
Net book value			
At 31 March 2015	-	115	115
At 31 March 2014	-	300	300

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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