

Abbreviated Unaudited Accounts for the Year Ended 31 August 2012

for

Memorial Services (Aberdeen) Limited

Contents of the Abbreviated Accounts
for the Year Ended 31 August 2012

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Memorial Services (Aberdeen) Limited

Company Information
for the Year Ended 31 August 2012

DIRECTORS:

B D Mackland
B K Mackland
Mrs L M Mackland
P J Mackland

SECRETARY:

Mrs L M Mackland

REGISTERED OFFICE:

R & A House
Woodburn Road
Blackburn
Aberdeenshire
AB21 0PS

REGISTERED NUMBER:

SC257952 (Scotland)

ACCOUNTANTS:

Bon Accord Accountancy Limited
R & A House
Blackburn Business Park
Woodburn Road
Blackburn
Aberdeenshire
AB21 0PS

Abbreviated Balance Sheet

31 August 2012

	Notes	31.8.12 £	£	31.8.11 £	£
FIXED ASSETS					
Tangible assets	2		119,068		75,195
CURRENT ASSETS					
Stocks		1,791		9,600	
Debtors		48,389		46,789	
Cash at bank and in hand		<u>1,925</u>		<u>12,210</u>	
		52,105		68,599	
CREDITORS					
Amounts falling due within one year		<u>19,297</u>		<u>16,365</u>	
NET CURRENT ASSETS			<u>32,808</u>		<u>52,234</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			151,876		127,429
CREDITORS					
Amounts falling due after more than one year			<u>43,982</u>		<u>34,545</u>
NET ASSETS			<u>107,894</u>		<u>92,884</u>
CAPITAL AND RESERVES					
Called up share capital	3		6		6
Profit and loss account			<u>107,888</u>		<u>92,878</u>
SHAREHOLDERS' FUNDS			<u>107,894</u>		<u>92,884</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 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.
- (b)

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 28 May 2013 and were signed on its behalf by:

B D Mackland - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 August 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

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Computer equipment	- 40% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 September 2011	91,957
Additions	52,318
Disposals	(5,250)
At 31 August 2012	<u>139,025</u>
DEPRECIATION	
At 1 September 2011	16,762
Charge for year	5,220
Eliminated on disposal	(2,025)
At 31 August 2012	<u>19,957</u>
NET BOOK VALUE	
At 31 August 2012	<u>119,068</u>
At 31 August 2011	<u>75,195</u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.12 £	31.8.11 £
6	Ordinary	£1.00	<u>6</u>	<u>6</u>

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.