

MACPHERSON (SCOTLAND) LIMITED

**Company Registration Number:
SC264613 (Scotland)**

Unaudited statutory accounts for the year ended 31 March 2017

Period of accounts

Start date: 01 April 2016

End date: 31 March 2017

MACPHERSON (SCOTLAND) LIMITED

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MACPHERSON (SCOTLAND) LIMITED

Company Information

for the Period Ended 31 March 2017

Director:

Alison Ross

Registered office:

5a
Grosvenor Street
Haymarket
Edinburgh
EH12 5EB

Company Registration Number:

SC264613 (Scotland)

MACPHERSON (SCOTLAND) LIMITED

Directors' Report Period Ended 31 March 2017

The directors present their report with the financial statements of the company for the period ended 31 March 2017

Principal Activities

The principal activity of the company is that of kilt making.

Directors

The directors shown below have held office during the whole of the period from 01 April 2016 to 31 March 2017

Alison Ross

This report was approved by the board of directors on 20 December 2017

And Signed On Behalf Of The Board By:

Name: Alison Ross

Status: Director

MACPHERSON (SCOTLAND) LIMITED

Profit and Loss Account

for the Period Ended 31 March 2017

	<i>Notes</i>	<i>2017</i> £	<i>2016</i> £
Turnover		24,832	24,747
Cost of sales		(10,777)	(9,798)
Gross Profit or (Loss)		14,055	14,949
Administrative Expenses		(12,755)	(14,547)
Operating Profit or (Loss)		1,300	402
Profit or (Loss) Before Tax		1,300	402
Tax on Profit		(243)	(59)
Profit or (Loss) for Period		1,057	343

The notes form part of these financial statements

MACPHERSON (SCOTLAND) LIMITED

Balance sheet

As at 31 March 2017

	<i>Notes</i>	<i>2017</i> <i>£</i>	<i>2016</i> <i>£</i>
Fixed assets			
Tangible assets:	2	1	1
Total fixed assets:		<u>1</u>	<u>1</u>
Current assets			
Stocks:		4,122	4,365
Cash at bank and in hand:		2,752	630
Total current assets:		<u>6,874</u>	<u>4,995</u>
Creditors: amounts falling due within one year:	3	(3,939)	(3,117)
Net current assets (liabilities):		<u>2,935</u>	<u>1,878</u>
Total assets less current liabilities:		2,936	1,879
Total net assets (liabilities):		<u>2,936</u>	<u>1,879</u>

The notes form part of these financial statements

MACPHERSON (SCOTLAND) LIMITED

Balance sheet continued

As at 31 March 2017

	<i>Notes</i>	<i>2017</i> £	<i>2016</i> £
Capital and reserves			
Called up share capital:		100	100
Profit and loss account:		2,836	1,779
Shareholders funds:		2,936	1,879

For the year ending 31 March 2017 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

This report was approved by the board of directors on 20 December 2017

And Signed On Behalf Of The Board By:

Name: Alison Ross

Status: Director

The notes form part of these financial statements

MACPHERSON (SCOTLAND) LIMITED

Notes to the Financial Statements

for the Period Ended 31 March 2017

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible fixed 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:

Fixtures, fittings
and equipment - 25% straight line

MACPHERSON (SCOTLAND) LIMITED

Notes to the Financial Statements

for the Period Ended 31 March 2017

2. Tangible assets

	Fixtures & fittings		Total
Cost	£	£	
At 01 April 2016	500		500
Additions	-		-
Disposals	-		-
Revaluations	-		-
Transfers	-		-
At 31 March 2017	500		500
Depreciation			
At 01 April 2016	499		499
Charge for year	-		-
On disposals	-		-
Other adjustments	-		-
At 31 March 2017	499		499
Net book value			
At 31 March 2017	1		1
At 31 March 2016	1		1

MACPHERSON (SCOTLAND) LIMITED

Notes to the Financial Statements

for the Period Ended 31 March 2017

3.Creditors: amounts falling due within one year note

	<i>2017</i>	<i>2016</i>
	<i>£</i>	<i>£</i>
Taxation and social security	302	59
Other creditors	3,637	3,058
Total	3,939	3,117

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.