REGISTERED NUMBER: SC282586 (Scotland)

Abbreviated Unaudited Accounts

for the Period 1 February 2015 to 31 July 2016

for

MacKenzie Building & Civil Engineering Contractors Limited

MacKenzie Building & Civil Engineering
Contractors Limited (Registered number: SC282586)

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MacKenzie Building & Civil Engineering Contractors Limited

Company Information for the Period 1 February 2015 to 31 July 2016

DIRECTOR:	D MacKenzie
SECRETARY:	Mrs L MacKenzie
REGISTERED OFFICE:	Park House Dunvegan Isle of Skye IV55 8GU
REGISTERED NUMBER:	SC282586 (Scotland)
ACCOUNTANTS:	Campbell Stewart MacLennan & Co Chartered Accountants 8 Wentworth Street Portree Highland IV51 9EJ

MacKenzie Building & Civil Engineering Contractors Limited (Registered number: SC282586)

Abbreviated Balance Sheet
31 July 2016

	Notes	31.7.16 £	£	31.1.15 as restated £	£
FIXED ASSETS					
Tangible assets	2		59,908		70,034
CURRENT ASSETS					
Stocks		139,695		145,000	
Debtors		64,135		111,346	
Cash in hand		1,051		716	
		204,881		257,062	
CREDITORS					
Amounts falling due within one year	3	180,325		307,891	
NET CURRENT ASSETS/(LIABILITIES)			24,556		(50,829)
TOTAL ASSETS LESS CURRENT LIABILITIES			84,464		19,205
CREDITORS					
Amounts falling due after more than one year			-		(500)
PROVISIONS FOR LIABILITIES			(2,719)		-
NET ASSETS			81,745		18,705
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			81,744		18,704
SHAREHOLDERS' FUNDS			81,745		18,705

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director on 10 January 2017 and were signed by:

D MacKenzie - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Period 1 February 2015 to 31 July 2016

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 January 2015).

Turnover
Turnover is stated net of VAT and trade discounts. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due.

Where a contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of Creditors due within one year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on reducing balance and 20% 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.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is recognised in respect of all timing differences which result in an obligation to pay more(or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 February 2015	267,188
Additions	4,775
Disposals	(49,821)
At 31 July 2016	222,142
DEPRECIATION	
At 1 February 2015	197,154
Charge for period	11,259
Eliminated on disposal	(46,179)
At 31 July 2016	162,234
NET BOOK VALUE	
At 31 July 2016	59,908
At 31 January 2015	70,034

3. CREDITORS

Creditors include an amount of £ 6,196 (31.1.15 - £ 29,322) for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16	31.1.15 as restated
			£	£
1	Ordinary	£1.00	1	1

The one subscriber share, created upon incorporation, was duly paid up in full.

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 July 2016 and the year ended 31 January 2015:

	31.7.16	31.1.15 as restated
	£	£
D MacKenzie		
Balance outstanding at start of period	17,375	(2,111)
Amounts advanced	42,248	29,965
Amounts repaid	(24,000)	(10,479)
Balance outstanding at end of period	35,623	17,375

6. GOING CONCERN

At 31 July 2016, the company had net current assets of £24,556 (2015 - (£50,829)) and is reliant on the continued support of the company's director and his pension fund (due a loan balance of £74,802) to continue its operations for the foreseeable future.

In these circumstances, the director considers it appropriate to prepare the financial statements on a going concern basis.

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of MacKenzie Building & Civil Engineering Contractors Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of MacKenzie Building & Civil Engineering Contractors Limited for the period ended 31 July 2016 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of MacKenzie Building & Civil Engineering Contractors Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of MacKenzie Building & Civil Engineering Contractors Limited and state those matters that we have agreed to state to the director of MacKenzie Building & Civil Engineering Contractors Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that MacKenzie Building & Civil Engineering Contractors Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of MacKenzie Building & Civil Engineering Contractors Limited. You consider that MacKenzie Building & Civil Engineering Contractors Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of MacKenzie Building & Civil Engineering Contractors Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Campbell Stewart MacLennan & Co
Chartered Accountants
8 Wentworth Street
Portree
Highland
IV51 9EJ

30 January 2017

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.