Registered Number SC286476

C.A. MCPHERSON LTD.

Abbreviated Accounts

30 June 2011

C.A. MCPHERSON LTD. **Registered Number SC286476**

Balance Sheet as at 30 June 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Intangible	2		62,807		78,508
Tangible	3		35,796		23,453
Investments	4		102,000		78,000
Total fixed assets			200,603		179,961
Current assets					
Debtors		140,089		13,304	
Cash at bank and in hand		72,081		174,075	
Total current assets		212,170		187,379	
Creditors: amounts falling due within one year		(67,979)		(23,270)	
Net current assets			144,191		164,109
Total assets less current liabilities			344,794		344,070
Total net Assets (liabilities)			344,794		344,070
Capital and reserves					
Called up share capital	5		5		5
Profit and loss account			344,789		344,065
Shareholders funds			344,794		344,070

a. For the year ending 30 June 2011 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
c. The directors acknowledge their responsibility for:
    i. ensuring the company keeps accounting records which comply with Section 386; and
    ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 27 March 2012

And signed on their behalf by:
C A McPherson, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30 June
2011

1 **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

Turnover

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	25.00% Reducing Balance
Motor Vehicles	25.00% Reducing Balance

2 **Intangible fixed assets**

Cost Or Valuation	£
At 30 June 2010	157,013
At 30 June 2011	157,013
Depreciation	
At 30 June 2010	78,505
Charge for year	15,701
At 30 June 2011	94,206
Net Book Value	
At 30 June 2010	78,508
At 30 June 2011	62,807

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

3 **Tangible fixed assets**

Cost	£
At 30 June 2010	50,726
additions	29,311
disposals	(15,580)
revaluations	
transfers	
At 30 June 2011	64,457

Depreciation	
At 30 June 2010	27,273
Charge for year	10,921
on disposals	(9,533)
At 30 June 2011	28,661
Net Book Value	
At 30 June 2010	23,453
At 30 June 2011	35,796

4 **Investments (fixed assets)**

At 30 June 2011 the open market value of the investments was £117,889.

5 **Share capital**

	2011	2010
	£	£
Authorised share capital:		
100 Ordinary of £1.00 each	100	100
Allotted, called up and fully paid:		
5 Ordinary of £1.00 each	5	5

6 **Transactions with directors**

At 30 June 2011 there was a balance of £87,027 (2010 £NIL) owing to the company from C A McPherson. This amount is reflected in Other debtors and was repaid in full in March 2012.

7 **Related party disclosures**

None