

Registration number SC286476

* Amended *

CA McPherson Limited

Abbreviated accounts

for the year ended 30 June 2012



CA McPherson Limited

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 6

CA McPherson Limited

**Accountants' report on the unaudited financial statements to the director of
CA McPherson Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2012 set out on pages 2 to 6 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



PMB Taxation Services

**6b Hunter Street
The Village
East Kilbride
G74 4LZ**

Date: 19 March 2013

CA McPherson Limited

**Abbreviated balance sheet
as at 30 June 2012**

		2012		2011	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		47,106		62,807
Tangible assets	2		25,769		35,796
Investments	2		126,000		102,000
			<u>198,875</u>		<u>200,603</u>
Current assets					
Debtors		15,442		140,089	
Cash at bank and in hand		<u>151,627</u>		<u>72,081</u>	
		167,069		212,170	
Creditors: amounts falling due within one year		<u>(31,282)</u>		<u>(67,979)</u>	
Net current assets			<u>135,787</u>		<u>144,191</u>
Total assets less current liabilities			<u>334,662</u>		<u>344,794</u>
Net assets			<u>334,662</u>		<u>344,794</u>
Capital and reserves					
Called up share capital	3		5		5
Profit and loss account			<u>334,657</u>		<u>344,789</u>
Shareholders' funds			<u>334,662</u>		<u>344,794</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

CA McPherson Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 30 June 2012**

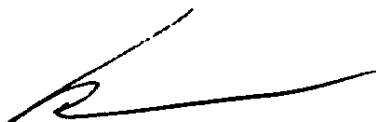
In approving these abbreviated accounts as director of the company I hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 June 2012 ; and
- (c) that I acknowledge my responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements 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 year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on 19 March 2013 and signed on its behalf by

C A McPherson
Director



Registration number SC286476

The notes on pages 4 to 6 form an integral part of these financial statements.

CA McPherson Limited

**Notes to the abbreviated financial statements
for the year ended 30 June 2012**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. 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.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

1.3. Goodwill

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

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance

1.5. Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

CA McPherson Limited

**Notes to the abbreviated financial statements
for the year ended 30 June 2012**

..... continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Investments £	Total £
Cost				
At 1 July 2011	157,013	64,457	102,000	323,470
Additions	-	-	24,000	24,000
Disposals	-	(9,685)	-	(9,685)
At 30 June 2012	<u>157,013</u>	<u>54,772</u>	<u>126,000</u>	<u>337,785</u>
Depreciation and Provision for diminution in value				
At 1 July 2011	94,206	28,661	-	122,867
On disposals	-	(7,387)	-	(7,387)
Charge for year	15,701	7,729	-	23,430
At 30 June 2012	<u>109,907</u>	<u>29,003</u>	<u>-</u>	<u>138,910</u>
Net book values				
At 30 June 2012	<u>47,106</u>	<u>25,769</u>	<u>126,000</u>	<u>198,875</u>
At 30 June 2011	<u>62,807</u>	<u>35,796</u>	<u>102,000</u>	<u>200,603</u>

2.1. Investment details	2012 £	2011 £
Investment Portfolio	<u>126,000</u>	<u>102,000</u>

At 30 June 2012 the open market value of investments was £139,853.

3. Share capital	2012 £	2011 £
Authorised		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
5 Ordinary shares of £1 each	<u>5</u>	<u>5</u>
Equity Shares		
5 Ordinary shares of £1 each	<u>5</u>	<u>5</u>

CA McPherson Limited

**Notes to the abbreviated financial statements
for the year ended 30 June 2012**

..... continued

4. Transactions with director

C A McPherson

-

87,027

-