Registered Number SC286476

C.A. MCPHERSON LTD.

Abbreviated Accounts

30 June 2016

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

Abbreviated Balance Sheet as at 30 June 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Tangible assets	2	69,408	74,699
Investments	3	292,000	256,000
		361,408	330,699
Current assets			
Debtors		33,308	19,900
Cash at bank and in hand		218,957	136,208
		252,265	156,108
Creditors: amounts falling due within one year		(117,561)	(91,949)
Net current assets (liabilities)		134,704	64,159
Total assets less current liabilities		496,112	394,858
Creditors: amounts falling due after more than one year		(17,017)	(18,527)
Total net assets (liabilities)		479,095	376,331
Capital and reserves			
Called up share capital	4	5	5
Profit and loss account		479,090	376,326
Shareholders' funds		479,095	376,331

- For the year ending 30 June 2016 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 15 March 2017

And signed on their behalf by:
C McPherson, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

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 activiites.

Tangible assets depreciation policy
Plant & machinery - 25% reducing balance
Motor vehicles - 25% reducing balance

2 Tangible fixed assets

	£
Cost	
At 1 July 2015	137,117
Additions	30,853
Disposals	(34,784)
Revaluations	-
Transfers	-
At 30 June 2016	133,186
Depreciation	
At 1 July 2015	62,418
Charge for the year	22,686
On disposals	(21,326)
At 30 June 2016	63,778
Net book values	
At 30 June 2016	69,408
At 30 June 2015	74,699

3 Fixed assets Investments
Fixed asset investments are stated at cost less provision for diminution in value.

4 Called Up Share Capital
Allotted, called up and fully paid:

	2016	*2015*
	£	£
5 Ordinary shares of £1 each	5	5

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