REGISTERED NUMBER: SC367635 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2014

FOR

MACKENZIE HARRIS LTD

MACKENZIE HARRIS LTD (REGISTERED NUMBER: SC367635)

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FOR THE YEAR ENDED 31 OCTOBER 2014

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2014

DIRECTORS:	Mr M L D Rattray Mrs S I Rattray
SECRETARY:	Mrs S I Rattray
REGISTERED OFFICE:	Kirkton Park Lower Craggan Grantown on Spey Moray PH26 3NT
REGISTERED NUMBER:	SC367635 (Scotland)
ACCOUNTANTS:	Burnett & Co (Accountancy) Limited Chartered Accountants 65 High Street Grantown on Spey Moray PH26 3EG
BANKERS:	The Royal Bank of Scotland 59 High Street Grantown on Spey Moray PH26 3EG

ABBREVIATED BALANCE SHEET
31 OCTOBER 2014

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		398,188		315,187
CURRENT ASSETS					
Debtors		2,282		1,124	
Cash at bank		14,044		12,507	
		16,326		13,631	
CREDITORS					
Amounts falling due within one year		32,534		15,960	
NET CURRENT LIABILITIES			(16,208)		(2,329)
TOTAL ASSETS LESS CURRENT LIABILITIES			381,980		312,858
CREDITORS					
Amounts falling due after more than one year			299,575		256,975
NET ASSETS			82,405		55,883
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			82,305		55,783
SHAREHOLDERS' FUNDS			82,405		55,883

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 OCTOBER 2014

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 Board of Directors on 16 February 2015 and were signed on its behalf by:

Mr M L D Rattray - Director

Mrs S I Rattray - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2014

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 April 2008).

Turnover
Turnover comprises of rents received, excluding Value Added Tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- not provided
Plant and machinery etc	- 15% on reducing balance

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 November 2013	315,793
Additions	84,813
At 31 October 2014	400,606
DEPRECIATION	
At 1 November 2013	606
Charge for year	1,812
At 31 October 2014	2,418
NET BOOK VALUE	
At 31 October 2014	398,188
At 31 October 2013	315,187

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	100	100

4. ULTIMATE CONTROLLING PARTY

The ultimate controlling parties are the Directors, Mr & Mrs M L D Rattray, by virtue of their 80% ownership of the issued Ordinary Share Capital.

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF MACKENZIE HARRIS LTD

The following reproduces the text of the report prepared for the directors 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 Harris Ltd for the year ended 31 October 2014 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 Board of Directors of MacKenzie Harris Ltd, as a body, in accordance with the terms of our engagement letter dated 18 February 2011. Our work has been undertaken solely to prepare for your approval the financial statements of MacKenzie Harris Ltd and state those matters that we have agreed to state to the Board of Directors of MacKenzie Harris Ltd, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that MacKenzie Harris Ltd 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 Harris Ltd. You consider that MacKenzie Harris Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of MacKenzie Harris Ltd. 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.

Burnett & Co (Accountancy) Limited
Chartered Accountants
65 High Street
Grantown on Spey
Moray
PH26 3EG

16 February 2015

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.