Registration number: SC393313

Barry Macmillan Joinery Ltd

Unaudited Abbreviated Accounts

for the Year Ended 28 February 2014

Roderick Gunkel and Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG

Barry Macmillan Joinery Ltd
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Barry Macmillan Joinery Ltd for the Year Ended 28 February 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Barry Macmillan Joinery Ltd for the year ended 28 February 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a member of the Association Of Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook/accaglobal.com.

This report is made solely to the Board of Directors of Barry Macmillan Joinery Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Barry Macmillan Joinery Ltd and state those matters that we have agreed to state to them, as a body . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barry Macmillan Joinery Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Barry Macmillan Joinery Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Barry Macmillan Joinery Ltd. You consider that Barry Macmillan Joinery 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 accounts of Barry Macmillan Joinery 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 accounts.

.....

Roderick Gunkel and Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG
23 July 2014

Barry Macmillan Joinery Ltd
(Registration number: SC393313)
Abbreviated Balance Sheet at 28 February 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		3,800	5,650
Current assets			
Debtors		8,333	3,796
Cash at bank and in hand		29	716
		8,362	4,512
Creditors: Amounts falling due within one year		(10,889)	(8,282)
Net current liabilities		(2,527)	(3,770)
Total assets less current liabilities		1,273	1,880
Provisions for liabilities		(760)	(1,130)
Net assets		513	750
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		512	749
Shareholders' funds		513	750

For the year ending 28 February 2014 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 director acknowledges his 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 director on 23 July 2014

.....
Barry R Macmillan
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings, tools and equipment	20-50% reducing balance p.a.
Motor vehicles	20-50% reducing balance p.a.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation			
At 1 March 2013	4,672	6,000	10,672
Additions	202	-	202
At 28 February 2014	4,874	6,000	10,874
Depreciation			
At 1 March 2013	3,022	2,000	5,022
Charge for the year	552	1,500	2,052
At 28 February 2014	3,574	3,500	7,074
Net book value			
At 28 February 2014	1,300	2,500	3,800
At 28 February 2013	1,650	4,000	5,650

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 March 2013	10,672	10,672
Additions	202	202
At 28 February 2014	10,874	10,874
Depreciation		
At 1 March 2013	5,022	5,022
Charge for the year	2,052	2,052
At 28 February 2014	7,074	7,074
Net book value		
At 28 February 2014	3,800	3,800
At 28 February 2013	5,650	5,650

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

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.