

Registered number  
SC404813

Mackenzie Mason Limited

Report and Accounts

31 August 2012

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COMPANIES HOUSE

**Mackenzie Mason Limited**

**Registered number:**

**SC404813**

**Director's Report**

The director presents his report and accounts for the period ended 31 August 2012.

**Principal activities**

The company's principal activity during the year continued to be consultancy services.

**Directors**

The following persons served as directors during the period:

J Mason

**Director's responsibilities**

The director is responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the director to prepare accounts for each financial year. Under that law the director has elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the accounts comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30<sup>th</sup> OCT 2012 and signed on its behalf.



J Mason  
Director

**Mackenzie Mason Limited**  
**Accountants' Report**

**Accountants' report to the director of**  
**Mackenzie Mason Limited**

You consider that the company is exempt from an audit for the period ended 31 August 2012. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial period and of its profit or loss for the financial period.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Nasa Consulting Ltd  
Accountants

Albion Chambers West  
Small Street  
Bristol  
BS1 1DP

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**Mackenzie Mason Limited**  
**Profit and Loss Account**  
**for the period from 4 August 2011 to 31 August 2012**

|                                                      | <b>Notes</b> | <b>2012<br/>£</b> |
|------------------------------------------------------|--------------|-------------------|
| <b>Turnover</b>                                      |              | 114,451           |
| Administrative expenses                              |              | (19,228)          |
| Other operating income                               |              | 5,427             |
| <b>Operating profit</b>                              |              | <u>100,650</u>    |
| <b>Profit on ordinary activities before taxation</b> |              | <u>100,650</u>    |
| Tax on profit on ordinary activities                 | 2            | (20,130)          |
| <b>Profit for the period</b>                         |              | <u>80,520</u>     |

**Mackenzie Mason Limited**  
**Balance Sheet**  
**as at 31 August 2012**

|                                                       | Notes | 2012<br>£     |
|-------------------------------------------------------|-------|---------------|
| <b>Current assets</b>                                 |       |               |
| Debtors                                               | 3     | 11,880        |
| Cash at bank and in hand                              |       | <u>48,873</u> |
|                                                       |       | 60,753        |
| <b>Creditors: amounts falling due within one year</b> | 4     | (24,731)      |
| <b>Net current assets</b>                             |       | <u>36,022</u> |
| <b>Net assets</b>                                     |       | <u>36,022</u> |
| <b>Capital and reserves</b>                           |       |               |
| Called up share capital                               | 5     | 2             |
| Profit and loss account                               | 6     | 36,020        |
| <b>Shareholders' funds</b>                            |       | <u>36,022</u> |

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

*J M Mason*

J Mason  
 Director

Approved by the board on 30TH OCTOBER 2012

**Mackenzie Mason Limited**  
**Notes to the Accounts**  
**for the period from 4 August 2011 to 31 August 2012**

**1 Accounting policies**

***Basis of preparation***

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***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

|                   |                         |
|-------------------|-------------------------|
| <b>2 Taxation</b> | <b>2012</b><br><b>£</b> |
|-------------------|-------------------------|

|                    |        |
|--------------------|--------|
| UK corporation tax | 20,130 |
|                    | <hr/>  |

|                  |                         |
|------------------|-------------------------|
| <b>3 Debtors</b> | <b>2012</b><br><b>£</b> |
|------------------|-------------------------|

|               |        |
|---------------|--------|
| Trade debtors | 11,880 |
|               | <hr/>  |

|                                                         |                         |
|---------------------------------------------------------|-------------------------|
| <b>4 Creditors: amounts falling due within one year</b> | <b>2012</b><br><b>£</b> |
|---------------------------------------------------------|-------------------------|

|                                       |        |
|---------------------------------------|--------|
| Corporation tax                       | 20,130 |
| Other taxes and social security costs | 4,557  |
| Other creditors                       | 44     |
|                                       | <hr/>  |
|                                       | 24,731 |

|                        |                      |                    |               |
|------------------------|----------------------|--------------------|---------------|
| <b>5 Share capital</b> | <b>Nominal value</b> | <b>2012 Number</b> | <b>2012 £</b> |
|------------------------|----------------------|--------------------|---------------|

Allotted, called up and fully paid:

|                 |         |   |       |
|-----------------|---------|---|-------|
| Ordinary shares | £1 each | 2 | 2     |
|                 |         |   | <hr/> |

|  |                      |               |                 |
|--|----------------------|---------------|-----------------|
|  | <b>Nominal value</b> | <b>Number</b> | <b>Amount £</b> |
|--|----------------------|---------------|-----------------|

Shares issued during the period:

|                 |         |   |       |
|-----------------|---------|---|-------|
| Ordinary shares | £1 each | 2 | 2     |
|                 |         |   | <hr/> |

|                                  |                         |
|----------------------------------|-------------------------|
| <b>6 Profit and loss account</b> | <b>2012</b><br><b>£</b> |
|----------------------------------|-------------------------|

|                       |          |
|-----------------------|----------|
| Profit for the period | 80,520   |
| Dividends             | (44,500) |

|                   |              |
|-------------------|--------------|
| At 31 August 2012 | <hr/> 36,020 |
|-------------------|--------------|

**Mackenzie Mason Limited**  
**Notes to the Accounts**  
**for the period from 4 August 2011 to 31 August 2012**

**7 Dividends**

**2012**  
**£**

Dividends for which the company became liable during the period:

Dividends paid

44,500

**Mackenzie Mason Limited**  
**Detailed profit and loss account**  
**for the period from 4 August 2011 to 31 August 2012**

|                          | <b>2012</b>    |
|--------------------------|----------------|
|                          | <b>£</b>       |
| <b>Sales</b>             | 114,451        |
| Administrative expenses  | (19,228)       |
| Other operating income   | 5,427          |
| <b>Operating profit</b>  | <u>100,650</u> |
| <b>Profit before tax</b> | <u>100,650</u> |

**Mackenzie Mason Limited**  
**Detailed profit and loss account**  
**for the period from 4 August 2011 to 31 August 2012**

|                                  | 2012<br>£      |
|----------------------------------|----------------|
| <b>Sales</b>                     |                |
| Sales                            | <u>114,451</u> |
| <b>Administrative expenses</b>   |                |
| Employee costs:                  |                |
| Director's salary                | 11,832         |
| Staff training and welfare       | 917            |
| Travel and subsistence           | <u>4,279</u>   |
|                                  | <u>17,028</u>  |
| Premises costs:                  |                |
| Use of home                      | <u>168</u>     |
|                                  | <u>168</u>     |
| General administrative expenses: |                |
| Postage                          | 6              |
| Stationery and printing          | 26             |
| Bank charges                     | 14             |
| Insurance                        | 60             |
| Equipment expensed               | <u>380</u>     |
|                                  | <u>486</u>     |
| Legal and professional costs:    |                |
| Accountancy fees                 | 1,426          |
| Other legal and professional     | <u>120</u>     |
|                                  | <u>1,546</u>   |
|                                  | <u>19,228</u>  |
| <b>Other operating income</b>    |                |
| Other operating income           | <u>5,427</u>   |