REGISTERED NUMBER: SC487517 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 30 September 2016

for

Messrs Donald Macdonald Ltd

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for the Year Ended 30 September 2016

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Messrs Donald Macdonald Ltd

Company Information
for the Year Ended 30 September 2016

DIRECTORS:	J MacDonald D MacDonald
REGISTERED OFFICE:	Taldale Forss By Thurso Caithness KW14 7XU
REGISTERED NUMBER:	SC487517 (Scotland)
ACCOUNTANTS:	Reid & Fraser Chartered Accountants 15 Princes Street Thurso Caithness KW14 7BQ

Abbreviated Balance Sheet
30 September 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	2	**393,839**	352,110
CURRENT ASSETS			
Debtors		**36,427**	112,022
Cash at bank		**86,472**	70,422
		122,899	182,444
CREDITORS			
Amounts falling due within one year		**(325,401)**	(368,768)
NET CURRENT LIABILITIES		**(202,502)**	(186,324)
TOTAL ASSETS LESS CURRENT LIABILITIES		**191,337**	165,786
CREDITORS			
Amounts falling due after more than one year		**(34,160)**	(44,021)
PROVISIONS FOR LIABILITIES		**(70,606)**	(56,609)
NET ASSETS		**86,571**	65,156
CAPITAL AND RESERVES			
Called up share capital	3	**1,000**	1,000
Profit and loss account		**85,571**	64,156
SHAREHOLDERS' FUNDS		**86,571**	65,156

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 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

continued...

Abbreviated Balance Sheet - continued
30 September 2016

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 27 June 2017 and were signed on its behalf by:

D MacDonald - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2016

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 January 2015).

TURNOVER
Turnover represents net invoiced sales of goods, 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% reducing balance and 15% reducing balance

DEFERRED TAX
Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the balance sheet. It is provided using the tax rates that are expected to apply in the period when the asset or liability is settled, based on the tax rates that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which temporary differences can be utilised.

HIRE PURCHASE AND LEASING COMMITMENTS
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2015	**417,819**
Additions	**135,499**
Disposals	**(25,474)**
At 30 September 2016	**527,844**
DEPRECIATION	
At 1 October 2015	**65,709**
Charge for year	**74,033**
Eliminated on disposal	**(5,737)**
At 30 September 2016	**134,005**
NET BOOK VALUE	
At 30 September 2016	**393,839**
At 30 September 2015	352,110

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3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2016** **£**	2015 £
1,000	Ordinary	£1	**1,000**	1,000

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.