

**Registered Number 07984910**

**Macfarlane Simpson Associates Ltd**

**Abbreviated Accounts**

**31 January 2014**

## Balance Sheet as at 31 January 2014

	Notes	2014	2013
		£	£
<b>Current assets</b>			
Stocks		0	8,728
Debtors		3,207	619
Cash at bank and in hand		329	3,831
Total current assets		<u>3,536</u>	<u>13,178</u>
<b>Creditors: amounts falling due within one year</b>		(14,731)	(12,838)
<b>Net current assets (liabilities)</b>		(11,195)	340
<b>Total assets less current liabilities</b>		<u>(11,195)</u>	<u>340</u>
<b>Total net assets (liabilities)</b>		<u>(11,195)</u>	<u>340</u>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		(11,196)	339
<b>Shareholders funds</b>		<u>(11,195)</u>	<u>340</u>

- a. For the year ending 31 January 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the

Companies Act 2006.

- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 13 February 2014

And signed on their behalf by:

**Mr M A Simpson, Director**

**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 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 31 January 2014

**1 Accounting policies****Basis of accounting**

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 represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value. Long term work in progress on service contracts extending beyond one accounting period is valued at net realisable value only where the right to consideration arises during the accounting period.

**Pension costs**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**Investments (Fixed****2 Assets)****3 Creditors: amounts falling due after more than one year****4 Share capital**

	2014	2013
	£	£
<b>Authorised share capital:</b>		
1 Ordinary of £1 each	1	1

**Allotted, called up and fully  
paid:**

1 Ordinary of £1 each	1	1
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