REGISTERED NUMBER: SC151109 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2014

FOR

MCCAUL HAULAGE LIMITED

CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2014

MCCAUL HAULAGE LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2014

DIRECTORS:	T J McCaul W P Allan A C Fraser
SECRETARY:	T J McCaul
REGISTERED OFFICE:	Strabathie Garage Murcar Aberdeen Grampian AB23 8BT
REGISTERED NUMBER:	SC151109 (Scotland)
ACCOUNTANTS:	Fyfe Moir & Associates 58 Queens Road Aberdeen Grampian AB15 4YE

ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2014

		30.9.14		30.9.13	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,441,558		1,307,971
Investment property	3		1,093,530		1,093,530
			2,535,088		2,401,501
CURRENT ASSETS					
Stocks		5,980		5,980	
Debtors		1,217,390		1,334,755	
Cash at bank and in hand		504,025		302,253	
		1,727,395		1,642,988	
CREDITORS					
Amounts falling due within one year	4	788,799		944,344	
NET CURRENT ASSETS			938,596		698,644
TOTAL ASSETS LESS CURRENT LIABILITIES			3,473,684		3,100,145
CREDITORS					
Amounts falling due after more than one year	4		(779,844)		(797,992)
PROVISIONS FOR LIABILITIES			(136,056)		(102,676)
NET ASSETS			2,557,784		2,199,477
CAPITAL AND RESERVES					
Called up share capital	5		25,000		25,000
Capital redemption reserve			25,000		25,000
Profit and loss account			2,507,784		2,149,477
SHAREHOLDERS' FUNDS			2,557,784		2,199,477

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

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

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ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 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 1 December 2014 and were signed on its behalf by:

T J McCaul - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 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 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.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost and 20% on cost
Office equipment	- 25% on cost

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2014

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 October 2013	2,597,658
Additions	535,446
Disposals	(418,011)
At 30 September 2014	2,715,093
DEPRECIATION	
At 1 October 2013	1,289,687
Charge for year	283,640
Eliminated on disposal	(299,792)
At 30 September 2014	1,273,535
NET BOOK VALUE	
At 30 September 2014	1,441,558
At 30 September 2013	1,307,971

3. INVESTMENT PROPERTY

	Total
	£
COST	
At 1 October 2013	
and 30 September 2014	1,093,530
NET BOOK VALUE	
At 30 September 2014	1,093,530
At 30 September 2013	1,093,530

4. CREDITORS

Creditors include an amount of £ 546,415 (30.9.13 - £ 616,013) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.14	30.9.13
			£	£
25,000	Ordinary	1	25,000	25,000

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NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2014

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 September 2014 and 30 September 2013:

	30.9.14	30.9.13
	£	£
T J McCaul		
Balance outstanding at start of year	23,204	7,578
Amounts advanced	-	66,666
Amounts repaid	(23,204)	(51,040)
Balance outstanding at end of year	-	23,204
A C Fraser		
Balance outstanding at start of year	28,021	12,769
Amounts advanced	-	66,667
Amounts repaid	(28,021)	(51,415)
Balance outstanding at end of year	-	28,021
W P Allan		
Balance outstanding at start of year	26,391	11,682
Amounts advanced	-	66,667
Amounts repaid	(26,391)	(51,958)
Balance outstanding at end of year	-	26,391