

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2015

FOR

MCCAUL HAULAGE LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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MCCAUL HAULAGE LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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

MCCAUL HAULAGE LIMITED (REGISTERED NUMBER: SC151109)

**ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2015**

	Notes	30.9.15 £	£	30.9.14 £	£
FIXED ASSETS					
Tangible assets	2		1,539,518		1,441,558
Investment property	3		<u>1,093,530</u>		<u>1,093,530</u>
			2,633,048		2,535,088
CURRENT ASSETS					
Stocks		5,980		5,980	
Debtors		1,032,128		1,217,390	
Cash at bank and in hand		<u>761,310</u>		<u>504,025</u>	
		1,799,418		1,727,395	
CREDITORS					
Amounts falling due within one year	4	<u>1,106,017</u>		<u>788,799</u>	
NET CURRENT ASSETS			<u>693,401</u>		<u>938,596</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			3,326,449		3,473,684
CREDITORS					
Amounts falling due after more than one year	4		(336,191)		(779,844)
PROVISIONS FOR LIABILITIES			<u>(192,933)</u>		<u>(136,056)</u>
NET ASSETS			<u>2,797,325</u>		<u>2,557,784</u>
CAPITAL AND RESERVES					
Called up share capital	5		25,000		25,000
Capital redemption reserve			25,000		25,000
Profit and loss account			<u>2,747,325</u>		<u>2,507,784</u>
SHAREHOLDERS' FUNDS			<u>2,797,325</u>		<u>2,557,784</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 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 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.

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2015

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 4 November 2015 and were signed on its behalf by:

T J McCaul - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2015

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2014	2,715,093
Additions	524,939
Disposals	(303,708)
At 30 September 2015	<u>2,936,324</u>
DEPRECIATION	
At 1 October 2014	1,273,535
Charge for year	322,022
Eliminated on disposal	(198,751)
At 30 September 2015	<u>1,396,806</u>
NET BOOK VALUE	
At 30 September 2015	<u>1,539,518</u>
At 30 September 2014	<u>1,441,558</u>

3. INVESTMENT PROPERTY

	Total £
COST	
At 1 October 2014 and 30 September 2015	<u>1,093,530</u>
NET BOOK VALUE	
At 30 September 2015	<u>1,093,530</u>
At 30 September 2014	<u>1,093,530</u>

4. CREDITORS

Creditors include an amount of £ 473,302 (30.9.14 - £ 546,415) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.9.15 £	30.9.14 £
25,000	Ordinary	1	<u>25,000</u>	<u>25,000</u>

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.