

REGISTERED NUMBER: SC233860 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 July 2012

for

A & A Melville Limited



A & A Melville Limited

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for the Year Ended 31 July 2012

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A & A Melville Limited

Company Information
for the Year Ended 31 July 2012

DIRECTOR: Mrs A Melville

SECRETARY: A H Melville

REGISTERED OFFICE: Sunnyside
Inchmore
Kirkhill
Inverness
Inverness-shire
IV5 7BX

REGISTERED NUMBER: SC233860 (Scotland)

ACCOUNTANTS: Stewart & Stewart Ltd.
Chartered Accountants
Achorn House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

A & A Melville Limited

Abbreviated Balance Sheet
31 July 2012

	Notes	31.7.12 £	31.7.11 £
FIXED ASSETS			
Intangible assets	2	13,750	15,000
Tangible assets	3	844	1,125
		<u>14,594</u>	<u>16,125</u>
CURRENT ASSETS			
Debtors		629	619
Cash at bank and in hand		3,980	3,419
		<u>4,609</u>	<u>4,038</u>
CREDITORS			
Amounts falling due within one year		<u>6,623</u>	<u>9,565</u>
NET CURRENT LIABILITIES		<u>(2,014)</u>	<u>(5,527)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,580</u>	<u>10,598</u>
PROVISIONS FOR LIABILITIES		<u>169</u>	<u>225</u>
NET ASSETS		<u><u>12,411</u></u>	<u><u>10,373</u></u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		<u>12,311</u>	<u>10,273</u>
SHAREHOLDERS' FUNDS		<u><u>12,411</u></u>	<u><u>10,373</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- 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.

The notes form part of these abbreviated accounts

A & A Melville Limited

Abbreviated Balance Sheet - continued

31 July 2012

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 director on 30 November 2012 and were signed by:

A handwritten signature in black ink, appearing to read 'A. Melville', with a stylized flourish at the end.

Mrs A Melville - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2012

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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Deferred tax

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. Deferred taxation is calculated at the rates of tax that are expected to apply in the periods when the timing differences will reverse and has not been discounted.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011	
and 31 July 2012	25,000
AMORTISATION	
At 1 August 2011	10,000
Amortisation for year	1,250
At 31 July 2012	11,250
NET BOOK VALUE	
At 31 July 2012	13,750
At 31 July 2011	15,000

A & A Melville Limited

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2012

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 August 2011	
and 31 July 2012	5,094
DEPRECIATION	
At 1 August 2011	3,969
Charge for year	281
At 31 July 2012	4,250
NET BOOK VALUE	
At 31 July 2012	844
At 31 July 2011	1,125

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	31.7.12 £	31.7.11 £
100	Ordinary		100	100

5. **TRANSACTIONS WITH DIRECTOR**

The following loan to directors subsisted during the years ended 31 July 2012 and 31 July 2011:

	31.7.12 £	31.7.11 £
Mrs A Melville		
Balance outstanding at start of year	-	-
Amounts advanced	2,050	9,000
Amounts repaid	(2,050)	(9,000)
Balance outstanding at end of year	-	-

6. **RELATED PARTY DISCLOSURES**

Mrs A Melville
Director.

The company is in receipt of an unsecured, interest free loan with no fixed repayment terms from Mrs A Melville. The balance outstanding at 31 July 2012 has been included within current creditors.

During the year Mrs A Melville received dividends totalling £9,000.

	31.7.12 £	31.7.11 £
Amount due to related party at the balance sheet date	50	2,400

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
A & A Melville Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

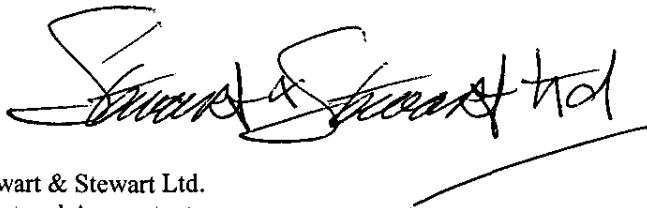
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & A Melville Limited for the year ended 31 July 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of A & A Melville Limited in accordance with the terms of our engagement letter dated 31 August 2005. Our work has been undertaken solely to prepare for your approval the financial statements of A & A Melville Limited and state those matters that we have agreed to state to the director of A & A Melville Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that A & A Melville Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & A Melville Limited. You consider that A & A Melville Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & A Melville Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Stewart & Stewart Ltd.
Chartered Accountants
Achorn House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

30 November 2012