

Abbreviated Unaudited Accounts for the Year Ended 31 July 2013

for

A & A Melville Limited

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for the Year Ended 31 July 2013

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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
Achn House
34 Millbank Road
Munlochy
Ross-Shire
IV8 8ND

Abbreviated Balance Sheet

31 July 2013

	Notes	31.7.13 £	£	31.7.12 £	£
FIXED ASSETS					
Intangible assets	2		12,500		13,750
Tangible assets	3		633		844
			<u>13,133</u>		<u>14,594</u>
CURRENT ASSETS					
Debtors		1,394		629	
Cash at bank and in hand		<u>2,938</u>		<u>3,980</u>	
		4,332		4,609	
CREDITORS					
Amounts falling due within one year		<u>7,280</u>		<u>6,623</u>	
NET CURRENT LIABILITIES			<u>(2,948)</u>		<u>(2,014)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			10,185		12,580
PROVISIONS FOR LIABILITIES			<u>127</u>		<u>169</u>
NET ASSETS			<u><u>10,058</u></u>		<u><u>12,411</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>9,958</u>		<u>12,311</u>
SHAREHOLDERS' FUNDS			<u><u>10,058</u></u>		<u><u>12,411</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.
- (b)

A & A Melville Limited (Registered number: SC233860)

Abbreviated Balance Sheet - continued
31 July 2013

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 31 October 2013 and were signed by:

Mrs A Melville - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 July 2013

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 2012 and 31 July 2013	<u>25,000</u>
AMORTISATION	
At 1 August 2012	11,250
Amortisation for year	<u>1,250</u>
At 31 July 2013	<u>12,500</u>
NET BOOK VALUE	
At 31 July 2013	<u>12,500</u>
At 31 July 2012	<u>13,750</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2013

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 August 2012	
and 31 July 2013	<u>5,094</u>
DEPRECIATION	
At 1 August 2012	4,250
Charge for year	<u>211</u>
At 31 July 2013	<u>4,461</u>
NET BOOK VALUE	
At 31 July 2013	<u>633</u>
At 31 July 2012	<u>844</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.13 £	31.7.12 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. **TRANSACTIONS WITH DIRECTOR**

The following loan to directors subsisted during the years ended 31 July 2013 and 31 July 2012:

	31.7.13 £	31.7.12 £
Mrs A Melville		
Balance outstanding at start of year	-	-
Amounts advanced	750	2,050
Amounts repaid	-	(2,050)
Balance outstanding at end of year	<u>750</u>	<u>-</u>

6. **RELATED PARTY DISCLOSURES**

Mrs A Melville

Director

During the period the company made an unsecured, interest free loan with no fixed repayment terms to Mrs A Melville. The balance outstanding at the balance sheet date has been included within current debtors (2012 - current creditors).

During the year Mrs A Melville received dividends totalling £11,000 (2012 - £9,000).

	31.7.13 £	31.7.12 £
Amount due from/(to) related party at the balance sheet date	<u>750</u>	<u>(50)</u>

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 2013 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

31 October 2013

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.