

REGISTERED NUMBER: SC248730 (Scotland)

Abbreviated Accounts for the Year Ended 30 June 2012

for

A & A MacKay Builders Ltd

MONDAY



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COMPANIES HOUSE

**A & A MacKay Builders Ltd (Registered number: SC248730)**

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for the Year Ended 30 June 2012**

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**A & A MacKay Builders Ltd**

**Company Information  
for the Year Ended 30 June 2012**

**DIRECTOR:** A D MacKay

**SECRETARY:** Mrs J A MacKay

**REGISTERED OFFICE:** Laighondale  
Dixonfield  
Thurso  
Caithness  
KW14 8YN

**REGISTERED NUMBER:** SC248730 (Scotland)

**ACCOUNTANTS:** Reid & Fraser  
Chartered Accountants  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

**A & A MacKay Builders Ltd (Registered number: SC248730)**

**Abbreviated Balance Sheet**  
**30 June 2012**

	Notes	2012 £	2011 £
<b>FIXED ASSETS</b>			
Intangible assets	2	6,000	6,500
Tangible assets	3	14,512	6,093
		<u>20,512</u>	<u>12,593</u>
<b>CURRENT ASSETS</b>			
Stocks		11,700	6,243
Debtors		44,457	46,848
Cash at bank		24,196	16,277
		<u>80,353</u>	<u>69,368</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(53,907)	(59,761)
<b>NET CURRENT ASSETS</b>		<u>26,446</u>	<u>9,607</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46,958</u>	<u>22,200</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year		(4,827)	-
<b>NET ASSETS</b>		<u>42,131</u>	<u>22,200</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		42,031	22,100
<b>SHAREHOLDERS' FUNDS</b>		<u>42,131</u>	<u>22,200</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

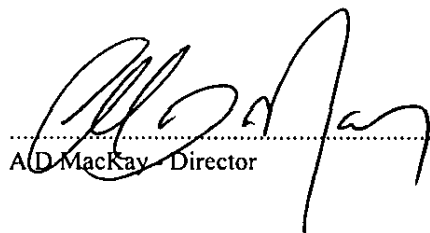
The notes form part of these abbreviated accounts

**A & A MacKay Builders Ltd (Registered number: SC248730)**

**Abbreviated Balance Sheet - continued**  
**30 June 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 1/10/12 and were signed by:

  
.....  
A.D. MacKay Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 30 June 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc                      -    25% straight line and 15% straight line

**Stocks**

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the balance sheet. It is provided using the tax rates that are expected to apply in the period when the asset or liability is settled, based on the tax rates that have been enacted or substantively enacted at the balance sheet date.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which temporary differences can be utilised.

**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 June 2012

2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 July 2011	
and 30 June 2012	<u>10,000</u>
<b>AMORTISATION</b>	
At 1 July 2011	3,500
Charge for year	<u>500</u>
At 30 June 2012	<u>4,000</u>
<b>NET BOOK VALUE</b>	
At 30 June 2012	<u>6,000</u>
At 30 June 2011	<u>6,500</u>

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 July 2011	69,695
Additions	<u>13,224</u>
At 30 June 2012	<u>82,919</u>
<b>DEPRECIATION</b>	
At 1 July 2011	63,602
Charge for year	<u>4,805</u>
At 30 June 2012	<u>68,407</u>
<b>NET BOOK VALUE</b>	
At 30 June 2012	<u>14,512</u>
At 30 June 2011	<u>6,093</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2012 £	2011 £
100	Ordinary	£1	<u>100</u>	<u>100</u>