

Abbreviated Accounts for the Year Ended 30 June 2009

for

A & A MacKay Builders Ltd

WEDNESDAY



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for the Year Ended 30 June 2009**

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**A & A MacKay Builders Ltd**

**Company Information  
for the Year Ended 30 June 2009**

**DIRECTORS:**

A D MacKay  
A MacKay

**SECRETARY:**

Mrs J A MacKay

**REGISTERED OFFICE:**

Laighondale  
Dixonfield  
Thurso  
Caithness  
KW14 8YN

**REGISTERED NUMBER:**

SC248730 (Scotland)

**ACCOUNTANTS:**

Reid & Fraser  
15 Princes Street  
Thurso  
Caithness  
KW14 7BQ

**A & A MacKay Builders Ltd**

**Abbreviated Balance Sheet**

**30 June 2009**

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Intangible assets	2	7,500	8,000
Tangible assets	3	18,169	28,595
		<u>25,669</u>	<u>36,595</u>
<b>CURRENT ASSETS</b>			
Stocks		1,050	1,000
Debtors		54,109	117,852
Cash at bank		23,706	43,874
		<u>78,865</u>	<u>162,726</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>70,519</u>	<u>101,101</u>
<b>NET CURRENT ASSETS</b>		<u>8,346</u>	<u>61,625</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>34,015</u>	<u>98,220</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>327</u>	<u>1,131</u>
<b>NET ASSETS</b>		<u><u>33,688</u></u>	<u><u>97,089</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	100	100
Profit and loss account		33,588	96,989
<b>SHAREHOLDERS' FUNDS</b>		<u><u>33,688</u></u>	<u><u>97,089</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2009 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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**

**Abbreviated Balance Sheet - continued**  
**30 June 2009**

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 .....5/11/09..... and were signed on its behalf by:

  
.....  
Director

The notes form part of these abbreviated accounts

## **A & A MacKay Builders Ltd**

### **Notes to the Abbreviated Accounts for the Year Ended 30 June 2009**

#### **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 etc	- 25% straight line and 15% straight line
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##### **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 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**

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.

**A & A MacKay Builders Ltd**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 June 2009**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2008	
and 30 June 2009	10,000
<b>AMORTISATION</b>	
At 1 July 2008	2,000
Charge for year	500
At 30 June 2009	2,500
<b>NET BOOK VALUE</b>	
At 30 June 2009	7,500
At 30 June 2008	8,000

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2008	76,855
Additions	748
Disposals	(12,334)
At 30 June 2009	65,269
<b>DEPRECIATION</b>	
At 1 July 2008	48,260
Charge for year	11,174
Eliminated on disposal	(12,334)
At 30 June 2009	47,100
<b>NET BOOK VALUE</b>	
At 30 June 2009	18,169
At 30 June 2008	28,595

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009 £	2008 £
100	Ordinary	£1	100	100