Registered Number SC336614

A & J Mackay Plumbing & Heating Ltd

Abbreviated Accounts

31 January 2012

A & J Mackay Plumbing & Heating Ltd **Registered Number SC336614**

Company Information

Registered Office:
3 Smith Terrace
Wick
Caithness
KW1 5HD

Reporting Accountants:
The Long Partnership
Chartered Accountants Chartered Tax Advisers
3a Princes Street
Thurso
Caithness
KW14 7BQ

A & J Mackay Plumbing & Heating Ltd **Registered Number SC336614**

Balance Sheet as at 31 January 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		3,731		4,255
			3,731		4,255
Current assets					
Stocks		2,373		2,254	
Debtors		4,067		4,649	
Cash at bank and in hand		7,358		6,570	
Total current assets		13,798		13,473	
Creditors: amounts falling due within one year		(15,313)		(21,595)	
Net current assets (liabilities)			(1,515)		(8,122)
Total assets less current liabilities			2,216		(3,867)
Creditors: amounts falling due after more than one year			(2,000)		(2,000)
Total net assets (liabilities)			216		(5,867)
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			116		(5,967)
Shareholders funds			216		(5,867)

a. For the year ending 31 January 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 09 July 2012

And signed on their behalf by:
A S Mackay, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 January 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.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment 0%at variable rates on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 February 2011	13,601
Additions	325
At 31 January 2012	13,926
Depreciation	
At 01 February 2011	9,346
Charge for year	849
At 31 January 2012	10,195
Net Book Value	
At 31 January 2012	3,731
At 31 January 2011	4,255

3 **Share capital**

	2012	2011
	£	£

Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100