

Registration number SC379126

A-MAC & HARRIS LIMITED

ABBREVIATED ACCOUNTS

for the year ended 31 July 2013



CMM ACCOUNTANCY (INVERNESS) LIMITED

Accountants

Inverness

A-MAC & HARRIS LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1 - 2
Notes to the financial statements	3 - 4

A-MAC & HARRIS LIMITED
ABBREVIATED BALANCE SHEET
as at 31 July 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	17,379	21,310
Current assets			
Debtors		21,489	36,476
Cash at bank and in hand		43,983	55,482
		<u>65,472</u>	<u>91,958</u>
Creditors: amounts falling due within one year		<u>(28,968)</u>	<u>(66,009)</u>
Net current assets		<u>36,504</u>	<u>25,949</u>
Total assets less current liabilities		53,883	47,259
Creditors: amounts falling due after more than one year		(8,062)	(12,947)
Provisions for liabilities		<u>(2,035)</u>	<u>(2,487)</u>
		<u>43,786</u>	<u>31,825</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		43,686	31,725
Shareholders' funds		<u>43,786</u>	<u>31,825</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 3 to 4 form an integral part of these financial statements.

A-MAC & HARRIS LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)
for the year ended 31 July 2013**

In approving these abbreviated accounts as directors of the company we hereby confirm:

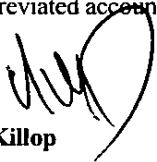
- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 July 2013 ; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The abbreviated accounts were approved by the Board on

7/4/14

and signed on its behalf by



**A MacKillop
Director**

Registration number SC379126

The notes on pages 3 to 4 form an integral part of these financial statements.

A-MAC & HARRIS LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS for the year ended 31 July 2013

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover comprises the aggregate of the fair value of the sale of goods and services provided, net of value added tax, rebates and discounts. Turnover is recognised as follows:

Sale of goods are recognised when the company has delivered products to the customer, the customer has accepted the products and collectability of the related receivables is fairly assured.

Service revenues are recognised as those services are provided to customers.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	20% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% reducing balance

1.4. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

A-MAC & HARRIS LIMITED

**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
for the year ended 31 July 2013**

2.	Fixed assets		Tangible fixed assets £
	Cost		
	At 1 August 2012		22,627
	Additions		606
	At 31 July 2013		<u>23,233</u>
	Depreciation		
	At 1 August 2012		1,317
	Charge for year		4,537
	At 31 July 2013		<u>5,854</u>
	Net book values		
	At 31 July 2013		<u>17,379</u>
	At 31 July 2012		<u>21,310</u>
3.	Share capital	2013 £	2012 £
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	Equity Shares		
	100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>