

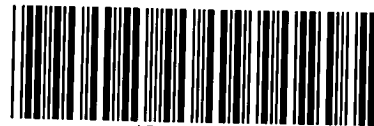
Registration number SC379126

**A-MAC & HARRIS LIMITED**

**ABBREVIATED ACCOUNTS**

**for the year ended 31 July 2016**

THURSDAY



\*S63SJAD5\*

SCT

06/04/2017

#48

COMPANIES HOUSE

**CMM ACCOUNTANCY (INVERNESS) LIMITED**

**Accountants**

**Inverness**

**A-Mac & Harris Limited**

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**A-Mac & Harris Limited**

**Abbreviated balance sheet  
as at 31 July 2016**

|   |              | <b>2016</b>    |                      | <b>2015</b>    |                      |
|---|--------------|----------------|----------------------|----------------|----------------------|
|   | <b>Notes</b> | <b>£</b>       | <b>£</b>             | <b>£</b>       | <b>£</b>             |
| <b>Fixed assets</b>                                   |              |                |                      |                |                      |
| Tangible assets                                       | <b>2</b>     |                | 300                  |                | 10,489               |
| <b>Current assets</b>                                 |              |                |                      |                |                      |
| Debtors   |              | 8,442          |                      | 6,921          |                      |
| Cash at bank and in hand                              |              | 3,764          |                      | 1,927          |                      |
|   |              | <u>12,206</u>  |                      | <u>8,848</u>   |                      |
| <b>Creditors: amounts falling due within one year</b> |              | <u>(1,968)</u> |                      | <u>(7,025)</u> |                      |
| <b>Net current assets</b>                             |              |                | <u>10,238</u>        |                | <u>1,823</u>         |
| <b>Total assets less current liabilities</b>          |              |                | <u>10,538</u>        |                | <u>12,312</u>        |
| <b>Net assets</b>                                     |              |                | <u><u>10,538</u></u> |                | <u><u>12,312</u></u> |
| <b>Capital and reserves</b>                           |              |                |                      |                |                      |
| Called up share capital                               | <b>3</b>     |                | 100                  |                | 100                  |
| Profit and loss account                               |              |                | <u>10,438</u>        |                | <u>12,212</u>        |
| <b>Shareholders' funds</b>                            |              |                | <u><u>10,538</u></u> |                | <u><u>12,312</u></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 2016 .**

For the year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the directors on  
their behalf by:

and are signed on

**E C 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 2016**

#### **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 January 2015).

##### **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**

Tangible fixed assets acquired under finance leases and hire purchase contracts are capitalised at the estimated fair value at the date of inception of each lease or contract. The total finance charges are allocated over the period of the lease in such a way as to give a reasonably constant charge on the outstanding liability.

##### **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 2016**

|   |                              |                      |
|---|------------------------------|----------------------|
| <b>2. Fixed assets</b>                    | <b>Tangible fixed assets</b> |                      |
|   | <b>£</b>                     |                      |
| <b>Cost</b>                               |                              |                      |
| At 1 August 2015                          |                              | 23,233               |
| Disposals                                 |                              | (19,625)             |
| At 31 July 2016                           |                              | <u>3,608</u>         |
| <b>Depreciation</b>                       |                              |                      |
| At 1 August 2015                          |                              | 12,744               |
| On disposals                              |                              | (11,051)             |
| Charge for year                           |                              | 1,615                |
| At 31 July 2016                           |                              | <u>3,308</u>         |
| <b>Net book values</b>                    |                              |                      |
| At 31 July 2016                           |                              | <u>300</u>           |
| At 31 July 2015                           |                              | <u><u>10,489</u></u> |
| <br><b>3. Share capital</b>               | <br><b>2016</b>              | <br><b>2015</b>      |
|   | <b>£</b>                     | <b>£</b>             |
| <b>Allotted, called up and fully paid</b> |                              |                      |
| 100 Ordinary shares of £1 each            | <u>100</u>                   | <u>100</u>           |
| <br><b>Equity Shares</b>                  |                              |                      |
| 100 Ordinary shares of £1 each            | <u>100</u>                   | <u>100</u>           |