

Abbreviated Unaudited Accounts
for the Period 26 July 2010 to 30 September 2011
for
A & J Mackie Plant Hire Limited

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for the Period 26 July 2010 to 30 September 2011

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A & J Mackie Plant Hire Limited

Company Information
for the Period 26 July 2010 to 30 September 2011

DIRECTORS:

A J Mackie
Mrs J A Mackie

REGISTERED OFFICE:

55-57 West High Street
INVERURIE
AB51 3QQ

REGISTERED NUMBER:

SC382592 (Scotland)

ACCOUNTANTS:

Atholl Scott
Chartered Accountants
55-57 West High Street
INVERURIE
AB51 3QQ

Abbreviated Balance Sheet
30 September 2011

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		83,405
Tangible assets	3		63,720
			<u>147,125</u>
CURRENT ASSETS			
Debtors		36,059	
Cash at bank		39,549	
		<u>75,608</u>	
CREDITORS			
Amounts falling due within one year		168,258	
NET CURRENT LIABILITIES			<u>(92,650)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			54,475
CREDITORS			
Amounts falling due after more than one year			(15,907)
PROVISIONS FOR LIABILITIES			<u>(3,212)</u>
NET ASSETS			<u>35,356</u>
CAPITAL AND RESERVES			
Called up share capital	4		100
Profit and loss account			<u>35,256</u>
SHAREHOLDERS' FUNDS			<u>35,356</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2011.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2011 in accordance with Section 476 of the Companies Act 2006.

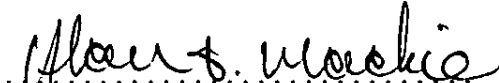
The directors acknowledge their responsibilities for:

- 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.

Abbreviated Balance Sheet - continued
30 September 2011

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
.....19/04/12..... and were signed on its behalf by:


.....
A J Mackie - Director

**Notes to the Abbreviated Accounts
for the Period 26 July 2010 to 30 September 2011**

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 amounts receivable for goods sold and services rendered during the year, exclusive of value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, 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- 15% on reducing balance
Motor vehicles - 25% on reducing balance
Computer equipment - 33% on reducing balance

Deferred tax

The payment of taxation is deferred or accelerated because of timing differences between the treatment of certain items for accounting and taxation purposes. Full provision for deferred taxation is made under the liability method, without discounting, on all timing differences that have arisen, but not reversed by the balance sheet date, unless such provision is not permitted by accounting standards.

In accordance with such standards deferred tax is not provided for:

- a) revaluation gains on land and buildings, unless there is a binding agreement to sell them at the balance sheet date; and
- b) gains on the sale of non-monetary assets, if the taxable gain will probably be rolled over.

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.

Notes to the Abbreviated Accounts - continued
for the Period 26 July 2010 to 30 September 2011

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	87,795
At 30 September 2011	<u>87,795</u>
AMORTISATION	
Charge for period	4,390
At 30 September 2011	<u>4,390</u>
NET BOOK VALUE	
At 30 September 2011	<u><u>83,405</u></u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	75,463
At 30 September 2011	<u>75,463</u>
DEPRECIATION	
Charge for period	11,743
At 30 September 2011	<u>11,743</u>
NET BOOK VALUE	
At 30 September 2011	<u><u>63,720</u></u>

4. CALLED UP SHARE CAPITAL

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

100 Ordinary shares of £1 were issued during the period for cash of £100.

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
A & J Mackie Plant Hire Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

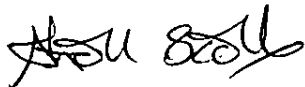
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & J Mackie Plant Hire Limited for the period ended 30 September 2011 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of A & J Mackie Plant Hire Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & J Mackie Plant Hire Limited and state those matters that we have agreed to state to the Board of Directors of A & J Mackie Plant Hire Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & J Mackie Plant Hire Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & J Mackie Plant Hire Limited. You consider that A & J Mackie Plant Hire Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of A & J Mackie Plant Hire Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Atholl Scott
Chartered Accountants
55-57 West High Street
INVERURIE
AB51 3QQ

Date: 20 APRIL 2012