

Registration number 6355417

MAC Construct Limited

Abbreviated accounts

for the period ended 5th April 2008

TUESDAY



A7O523KZ

A38

30/09/2008

40

COMPANIES HOUSE

MAC Construct Limited

Contents

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

MAC Construct Limited

**Abbreviated Balance Sheet
as at 5 April 2008**

	Notes	2008 £	£
Current Assets			
Debtors		7,404	
Cash at bank and in hand		1,724	
		<u>9,128</u>	
Creditors: amounts falling due within one year		(3,614)	
Creditors: amounts falling due after one year		<u>(1,906)</u>	
Net current assets			3,608
Total assets less current liabilities			<u><u>3,608</u></u>
Capital and reserves			
Called up share capital	2		2
Profit and loss account			3,606
Shareholders' funds			<u><u>3,608</u></u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of the Balance Sheet

The notes on page 3 form an integral part of these financial statements.

MAC CONSTRUCT LTD

Abbreviated Balance Sheet (continued)
Directors statements required by Section 249B(4)
For the Period ended 5th April 2008

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 249A(1)of the Companies Act 1985**
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the period ended 5th April 2008 and**

© that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with Section 221,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 and loss for the year then ended,in accordance with requirements of Section 226,and which otherwise comply with the provisions of the Companies Act,relating to financial statements,so far as applicable to the company**

The abbreviated accounts are prepared in accordance with the special provisions of Part V11 of the Companies Act 1985 relating to small companies

The financial accounts were approved by the board on 4th September 2008 and signed on its behalf by

J MACDONALD
Director



MAC Construct Limited

Notes to the abbreviated financial statements for the period ended 5th April 2008

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 June 2002)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Stock

Stock is valued at the lower of cost and net realisable value

1.4. 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, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

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

2. Share capital

2008

£

Authorised

1000 Ordinary shares of £1 each

1 000

Allotted, called up and fully paid

2 Ordinary shares of £1 each

2