

Registered number: SC365196

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MCK Construction Ltd

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ACCOUNTS

FOR THE YEAR ENDED 30/09/2017

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Prepared By:

Cass N Co Ltd

Accountants

18 Mallpark Road

Montrose

Angus

DD10 8NS

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MCK Construction Ltd

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ACCOUNTS  
FOR THE YEAR ENDED 30/09/2017

DIRECTORS  
Thomas McCrank

REGISTERED OFFICE  
The Workshop  
61 John Street  
Montrose  
DD10 8RJ

COMPANY DETAILS  
Private company limited by shares registered in SC - Scotland,  
registered number SC365196

ACCOUNTANTS  
Cass N Co Ltd  
Accountants  
18 Mallpark Road  
Montrose  
Angus  
DD10 8NS

ACCOUNTS  
FOR THE YEARENDED30/09/2017

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The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
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## BALANCE SHEET AT 30/09/2017

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible assets	2	3,250	4,322
CURRENT ASSETS			
Stock		43,348	42,108
Debtors	4	3,313	-
Cash at bank and in hand		<u>38,059</u>	<u>50,215</u>
		84,720	92,323
CREDITORS: Amounts falling due within one year	5	<u>32,493</u>	<u>44,627</u>
NET CURRENT ASSETS		<u>52,227</u>	<u>47,696</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,477</u>	<u>52,018</u>
CAPITAL AND RESERVES			
Called up share capital	7	1	1
Profit and loss account		<u>55,476</u>	<u>52,017</u>
SHAREHOLDERS' FUNDS		<u>55,477</u>	<u>52,018</u>

For the year ending 30/09/2017 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

Approved by the board on 06/10/2017 and signed on their behalf by

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Thomas McCrank

Director

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30/09/2017

### 1. ACCOUNTING POLICIES

#### 1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

#### 1b. Depreciation

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

Plant and Machinery	reducing balance 25%
Fixtures and Fittings	reducing balance 15%
Equipment	reducing balance 25%

#### 1c. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

### 2. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Fixtures and Fittings £	Equipment £	Total £
Cost				
At 01/10/2016	12,957	163	434	13,554
At 30/09/2017	12,957	163	434	13,554
Depreciation				
At 01/10/2016	8,857	78	297	9,232
For the year	1,025	13	34	1,072
At 30/09/2017	9,882	91	331	10,304
Net Book Amounts				
At 30/09/2017	3,075	72	103	3,250

At 30/09/2016

<u>4,100</u>	<u>85</u>	<u>137</u>	<u>4,322</u>
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3. STOCK	2017	2016
	£	£
Stock comprises:		
Work in progress	<u>43,348</u>	<u>42,108</u>
	<u>43,348</u>	<u>42,108</u>
4. DEBTORS	2017	2016
	£	£
Amounts falling due within one year		
Trade debtors	775	-
VAT	<u>2,538</u>	<u>-</u>
	<u>3,313</u>	<u>-</u>
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2017	2016
	£	£
UK corporation tax	2,982	11,675
VAT	-	7,704
PAYE control	-	302
Bank Loan	11,805	13,000
Trade creditors	12,688	5,815
Other creditors	3,872	4,774
Accruals	<u>1,146</u>	<u>1,357</u>
	<u>32,493</u>	<u>44,627</u>
6. EMPLOYEES		
	2017	2016
	No.	No.
7. SHARE CAPITAL	2017	2016
	£	£
Allotted, issued and fully paid:		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

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 1072 of the Companies Act 2006.