

Registered number
SC359399

Howard McKenzie (Scotland) Ltd

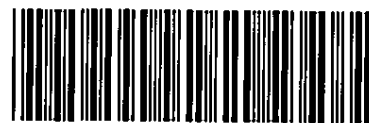
Abbreviated Accounts

31 March 2011

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Howard McKenzie (Scotland) Ltd

accountants
plus

Report to the directors on the preparation of the unaudited abbreviated accounts of Howard McKenzie (Scotland) Ltd for the year ended 31 March 2011

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Howard McKenzie (Scotland) Ltd for the year ended 31 March 2011 which comprise of 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.



Accountants Plus
Chartered Certified Accountants
Upper Floor, Unit 1
82 Muir Street
Hamilton
South Lanarkshire
ML3 6BJ

18 July 2011

Howard McKenzie (Scotland) Ltd
Registered number: SC359399
Abbreviated Balance Sheet
as at 31 March 2011

	Notes	2011 £	2010 £
Fixed assets			
Tangible assets	2	646	493
Current assets			
Debtors		252	2,966
Cash at bank and in hand		2,402	663
		<u>2,654</u>	<u>3,629</u>
Creditors: amounts falling due within one year		(8,960)	(7,346)
Net current liabilities		<u>(6,306)</u>	<u>(3,717)</u>
Total assets less current liabilities		<u>(5,660)</u>	<u>(3,224)</u>
Provisions for liabilities		52	11
Net liabilities		<u>(5,608)</u>	<u>(3,213)</u>
Capital and reserves			
Called up share capital	3	125	125
Profit and loss account		(5,733)	(3,338)
Shareholders' funds		<u>(5,608)</u>	<u>(3,213)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Howard McKenzie
Director

Approved by the board on 18 July 2011

Howard McKenzie (Scotland) Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2011

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery 25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 1 April 2010	658
Additions	368
At 31 March 2011	<u>1,026</u>

Depreciation

At 1 April 2010	165
Charge for the year	215
At 31 March 2011	<u>380</u>

Net book value

At 31 March 2011	<u>646</u>
At 31 March 2010	<u>493</u>

3 Share capital

**Nominal
value**

**2011
Number**

**2011
£**

**2010
£**

Allotted, called up and fully paid:
Ordinary shares

£1 each

125

125

125