

Registered Number SC359399

HOWARD MCKENZIE (SCOTLAND) LIMITED

Abbreviated Accounts

31 March 2012

HOWARD MCKENZIE (SCOTLAND) LIMITED

Registered Number SC359399

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		485		646
Total fixed assets			485		646
Current assets					
Debtors		173		252	
Cash at bank and in hand		1,241		2,402	
Total current assets		<u>1,414</u>		<u>2,654</u>	
Creditors: amounts falling due within one year		(9,944)		(8,960)	
Net current assets			(8,530)		(6,306)
Total assets less current liabilities			<u>(8,045)</u>		<u>(5,660)</u>
Provisions for liabilities and charges			470		52
Total net Assets (liabilities)			(7,575)		(5,608)
Capital and reserves					
Called up share capital	3		125		125
Profit and loss account			<u>(7,700)</u>		<u>(5,733)</u>
Shareholders funds			<u>(7,575)</u>		<u>(5,608)</u>

- a. For the year ending 31 March 2012 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts 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 or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 22 October 2012

And signed on their behalf by:

Howard McKenzie, Director

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 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 31 March
2012

1 **Accounting policies**

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 25.00% Reducing Balance

2 **Tangible fixed assets**

Cost	£
At 31 March 2011	1,026
additions	
disposals	
revaluations	
transfers	
At 31 March 2012	<u>1,026</u>

Depreciation	
At 31 March 2011	380
Charge for year	161
on disposals	
At 31 March 2012	<u>541</u>

Net Book Value	
At 31 March 2011	646
At 31 March 2012	<u>485</u>

3 **Share capital**

	2012	2011
	£	£
Authorised share capital:		
1000 Ordinary of £1.00 each	1,000	1,000

Allotted, called up and fully
paid:

125 Ordinary of £1.00 each

125

125

3 **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.