

Mark Bruce Engineering Limited

Unaudited Abbreviated Accounts

for the Period from 14 March 2013 to 31 March 2014

C Banks Bookkeeping Services Ltd
23 Hedge Road
Garrmoult h
Moray
IV32 7NU

Mark Bruce Engineering Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of
Mark Bruce Engineering Limited
for the Period Ended 31 March 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Mark Bruce Engineering Limited for the period ended 31 March 2014 set out on pages 2 to 3 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Mark Bruce Engineering Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Mark Bruce Engineering Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mark Bruce Engineering Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Mark Bruce Engineering Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Mark Bruce Engineering Limited.

You consider that Mark Bruce Engineering 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 accounts of Mark Bruce Engineering 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 accounts.

.....

C Banks Bookkeeping Services Ltd
23 Hedge Road
IV32 7NU
5 September 2014

Mark Bruce Engineering Limited
(Registration number: SC445077)
Abbreviated Balance Sheet at 31 March 2014

| | Note | 31 March 2014 £ |
|--|------|--------------------|
| Current assets | | |
| Cash at bank and in hand | | 31,575 |
| Creditors: Amounts falling due within one year | | <u>(22,614)</u> |
| Net assets | | <u>8,961</u> |
| Capital and reserves | | |
| Profit and loss account | | <u>8,961</u> |
| Shareholders' funds | | <u>8,961</u> |

For the year ending 31 March 2014 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the director on 5 September 2014

.....
Mr Mark Henry Bruce
Director

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

Mark Bruce Engineering Limited
Notes to the Abbreviated Accounts for the Period from 14 March 2013 to 31 March 2014
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 chargeable in respect of the sale of goods and services to customers.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Share capital

Allotted, called up and fully paid shares

| | 31 March 2014 | |
|----------------------------|----------------------|----------|
| | No. | £ |
| Ordinary Shares of £1 each | 10 | 10 |
| | <hr/> | <hr/> |

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