

Registered Number SC422087

MCANDIE LTD.

Abbreviated Accounts

30 April 2014

Abbreviated Balance Sheet as at 30 April 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Tangible assets	2	151	293
		<u>151</u>	<u>293</u>
Current assets			
Stocks		8,775	700
Debtors		303	1,779
Cash at bank and in hand		42,140	36,462
		<u>51,218</u>	<u>38,941</u>
Creditors: amounts falling due within one year		<u>(20,345)</u>	<u>(13,595)</u>
Net current assets (liabilities)		<u>30,873</u>	<u>25,346</u>
Total assets less current liabilities		<u>31,024</u>	<u>25,639</u>
Total net assets (liabilities)		<u>31,024</u>	<u>25,639</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		30,924	25,539
Shareholders' funds		<u>31,024</u>	<u>25,639</u>

- For the year ending 30 April 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 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 13 June 2014

And signed on their behalf by:

G S McAndie, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

The turnover shown in the profit and loss account represents amounts invoiced during the year, net of Value Added Tax, as adjusted for work in progress.

Tangible assets depreciation policy

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment 33.3% straight line method

Other accounting policies

Work in progress is provided as the value of work done, un-invoiced, at the period end

2 Tangible fixed assets

	£
Cost	
At 1 May 2013	428
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2014	<u>428</u>
Depreciation	
At 1 May 2013	135
Charge for the year	142
On disposals	-
At 30 April 2014	<u>277</u>
Net book values	
At 30 April 2014	<u>151</u>
At 30 April 2013	<u>293</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2014	2013
	£	£
100 Ordinary shares of £1 each	100	100

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.