

UNAUDITED ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2004

FOR

MACAULAY FABRICATION SERVICES LIMITED



CHARTERED ACCOUNTANTS

4 West Craibstone Street Bon-Accord Square Aberdeen AB11 6YL  
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also at Peterhead, Turriff and Ellon



**MACAULAY FABRICATION SERVICES LIMITED**

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FOR THE YEAR ENDED 30 APRIL 2004**

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**MACAULAY FABRICATION SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2004**

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**DIRECTORS:** D M Macaulay  
Mrs W E Macaulay

**SECRETARY:** Mrs W E Macaulay

**REGISTERED OFFICE:** 4 Broadstraik Drive  
Erick  
WESTHILL  
Aberdeenshire  
AB32 6JG

**REGISTERED NUMBER:** 184685 (Scotland)

**ACCOUNTANTS:** Bain Henry Reid  
Chartered Accountants  
4 West Craibstone Street  
ABERDEEN  
AB11 6YL

**BANKERS:** Bank of Scotland  
79 Ellon Road  
Bridge of Don  
ABERDEEN  
AB23 8BY

**MACAULAY FABRICATION SERVICES LIMITED**

**ABBREVIATED BALANCE SHEET**  
**30 APRIL 2004**

|                                              | Notes | 2004         |                | 2003         |                |
|----------------------------------------------|-------|--------------|----------------|--------------|----------------|
|                                              |       | £            | £              | £            | £              |
| <b>FIXED ASSETS</b>                          |       |              |                |              |                |
| Tangible assets                              | 2     |              | 153            |              | 180            |
| <b>CURRENT ASSETS</b>                        |       |              |                |              |                |
| Cash at bank                                 |       | 26           |                | 41           |                |
| <b>CREDITORS</b>                             |       |              |                |              |                |
| Amounts falling due within one year          |       | <u>1,313</u> |                | <u>1,078</u> |                |
| <b>NET CURRENT LIABILITIES</b>               |       |              | <u>(1,287)</u> |              | <u>(1,037)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |              | <u>(1,134)</u> |              | <u>(857)</u>   |
| <b>CAPITAL AND RESERVES</b>                  |       |              |                |              |                |
| Called up share capital                      | 3     |              | 2              |              | 2              |
| Profit and loss account                      |       |              | <u>(1,136)</u> |              | <u>(859)</u>   |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |              | <u>(1,134)</u> |              | <u>(857)</u>   |

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**

*W Macaulay*

Mrs W E Macaulay - Director

Approved by the Board on 25 January 2005

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2004**

**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery                      - 15% on reducing balance

**2. TANGIBLE FIXED ASSETS**

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 May 2003         |            |
| and 30 April 2004     | 403        |
| <b>DEPRECIATION</b>   |            |
| At 1 May 2003         | 223        |
| Charge for year       | 27         |
|                       | 250        |
| At 30 April 2004      |            |
| <b>NET BOOK VALUE</b> |            |
| At 30 April 2004      | 153        |
| At 30 April 2003      | 180        |

**3. CALLED UP SHARE CAPITAL**

|                                  |          |                   |           |           |
|----------------------------------|----------|-------------------|-----------|-----------|
| Authorised:                      |          |                   |           |           |
| Number:                          | Class:   | Nominal<br>value: | 2004<br>£ | 2003<br>£ |
| 1,000                            | Ordinary | £1                | 1,000     | 1,000     |
| Allotted, issued and fully paid: |          |                   |           |           |
| Number:                          | Class:   | Nominal<br>value: | 2004<br>£ | 2003<br>£ |
| 2                                | Ordinary | £1                | 2         | 2         |

**MACAULAY FABRICATION SERVICES LIMITED**

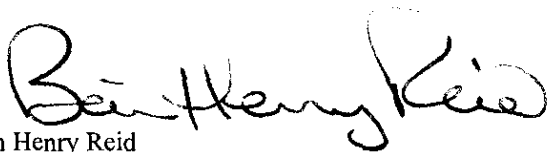
**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF  
MACAULAY FABRICATION SERVICES LIMITED**

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The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2004 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Bain Henry Reid  
Chartered Accountants  
4 West Craibstone Street  
ABERDEEN  
AB11 6YL

25 January 2005

This page does not form part of the abbreviated accounts

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