

**Report of the Director and  
Financial Statements  
for the Period 1 June 2022 to 31 March 2023  
for  
Malcolm Mackenzie Secretarial Limited**

WEDNESDAY



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18/10/2023  
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for the period 1 June 2022 to 31 March 2023**

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**Malcolm Mackenzie Secretarial Limited**

**Company Information**  
**for the period 1 June 2022 to 31 March 2023.**

**DIRECTOR:** M Mackenzie

**SECRETARY:** E Mackenzie

**REGISTERED OFFICE:** 7 Graham Avenue  
East Kilbride  
G74 4JZ

**REGISTERED NUMBER:** SC266597 (Scotland)

**ACCOUNTANT:** Malcolm Mackenzie C A  
7 Graham Avenue  
East Kilbride  
Glasgow  
G74 4JZ

**Malcolm Mackenzie Secretarial Limited**

**Report of the Director  
for the period 1 June 2022 to 31 March 2023**

The director presents his report with the financial statements of the company for the period 1 June 2022 to 31 March 2023.

**DIRECTOR**

M Mackenzie held office during the whole of the period from 1 June 2022 to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

  
.....  
M Mackenzie - Director

Date: 13/10/2023

**Malcolm Mackenzie Secretarial Limited**

**Income Statement  
for the period 1 June 2022 to 31 March 2023**

	Notes	Period 1/6/22 to 31/3/23 £	Year ended 31/5/22 £
<b>TURNOVER</b>		-	6,647
Administrative expenses		656	868
		(656)	5,779
Other operating income		81,297	-
<b>OPERATING PROFIT</b>		80,641	5,779
Interest receivable and similar income		745	37
		81,386	5,816
Interest payable and similar expenses		-	10
<b>PROFIT BEFORE TAXATION</b>		81,386	5,806
Tax on profit		14,090	1,103
<b>PROFIT FOR THE FINANCIAL PERIOD</b>		67,296	4,703

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Investment property	5	-	115,554
<b>CURRENT ASSETS</b>			
Cash at bank		219,706	36,940
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>57,135</u>	<u>57,219</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>162,571</u>	<u>(20,279)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>162,571</u>	<u>95,275</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	2	2
Retained earnings		<u>162,569</u>	<u>95,273</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>162,571</u>	<u>95,275</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 13<sup>th</sup> October and were signed by: 2023

M. Mackenzie  
M Mackenzie - Director

**Notes to the Financial Statements  
for the period 1 June 2022 to 31 March 2023**

**1. STATUTORY INFORMATION**

Malcolm Mackenzie Secretarial Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover comprises revenue recognised by the company in respect of rental income receivable.

**Investment property**

Investment property is shown at the most recent open market value in accordance with the financial reporting standard for smaller entities( effective January 2015) and is not depreciated. This treatment is contrary to the Companies Act 2006 which states that fixed assets should be depreciated but is in the opinion of the director necessary in order to give a true and fair view of the financial position of the company.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was NIL (2022 - NIL).

**4. DIVIDENDS**

	Period 1/6/22 to 31/3/23 £	Year ended 31/5/22 £
Ordinary shares of £1 each		
Final	-	3,200

Notes to the Financial Statements - continued  
for the period 1 June 2022 to 31 March 2023

5. INVESTMENT PROPERTY

	Total £
<b>FAIR VALUE</b>	
At 1 June 2022	115,554
Disposals	(115,554)
At 31 March 2023	-
<b>NET BOOK VALUE</b>	
At 31 March 2023	-
At 31 May 2022	115,554

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	14,090	1,103
Other creditors	43,045	56,116
	<u>57,135</u>	<u>57,219</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

8. ULTIMATE CONTROLLING PARTY

The company was under the control of Mr M Mackenzie throughout the current and previous year. Mr M Mackenzie is the director of the company while Mrs E Mackenzie is the company secretary. Mr M Mackenzie and Mrs E Mackenzie between them hold the entire issued share capital of the company.

**Malcolm Mackenzie Secretarial Limited**

**Detailed Profit and Loss Account  
for the period 1 June 2022 to 31 March 2023**

	Period 1/6/22 to 31/3/23		Year ended 31/5/22	
	£	£	£	£
<b>Rents receivable</b>		-		6,647
<b>Other income</b>				
Profit on sale of tangible fixed assets	81,297		-	
Deposit account interest	745		37	
		82,042		37
		82,042		6,684
<b>Expenditure</b>				
Property insurance	199		218	
Light and heat	51		-	
Property maintenance	76		212	
Property administration expenses	-		185	
General expenses	240		253	
Legal fees	13		-	
		579		868
		81,463		5,816
<b>Finance costs</b>				
Bank charges	77		-	
Interest on corporation tax	-		10	
		77		10
<b>NET PROFIT</b>		81,386		5,806