

Mackenzie Consulting Services Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

Beyond The Numbers Limited
Chartered Accountants
42 Charlotte Square
Edinburgh
EH2 4HQ

Mackenzie Consulting Services Limited

Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 4</u>

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 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Mackenzie Consulting Services Limited
for the Year Ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Mackenzie Consulting Services Limited for the year ended 31 July 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with its ethical and other professional requirements..

This report is made solely to the Board of Directors of Mackenzie Consulting Services 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 Mackenzie Consulting Services Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the Companies Act 2006.. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mackenzie Consulting Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Mackenzie Consulting Services 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 Mackenzie Consulting Services Limited. You consider that Mackenzie Consulting Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Mackenzie Consulting Services 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.

.....

Beyond The Numbers Limited
Chartered Accountants
42 Charlotte Square
Edinburgh
EH2 4HQ
2 February 2017

Mackenzie Consulting Services Limited
(Registration number: SC327928)
Abbreviated Balance Sheet at 31 July 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		768	1,029
Current assets			
Debtors		-	4,001
Cash at bank and in hand		68,892	19,010
		68,892	23,011
Creditors: Amounts falling due within one year		(34,047)	(18,010)
Net current assets		34,845	5,001
Net assets		35,613	6,030
Capital and reserves			
Called up share capital	<u>3</u>	2	2
Profit and loss account		35,611	6,028
Shareholders' funds		35,613	6,030

For the year ending 31 July 2016 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 her 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 2 February 2017

.....
Fiona Frances Callis
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Mackenzie Consulting Services Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... 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 January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided at rates calculated to write off the costs less residual value of each asset over its expected useful life, as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% straight line

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.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 August 2015	4,072	4,072
At 31 July 2016	4,072	4,072
Depreciation		
At 1 August 2015	3,043	3,043
Charge for the year	261	261
At 31 July 2016	3,304	3,304
Net book value		
At 31 July 2016	768	768
At 31 July 2015	1,029	1,029

Mackenzie Consulting Services Limited
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

4 Control

The company is controlled by Fiona Callis and Matthew Callis with each owning 50% of the share capital.

Page 4

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.