

**Registered Number SC330256**

**A & L McKellar Engineering Services Ltd**

**Abbreviated Accounts**

**30 September 2010**

**A & L McKellar Engineering Services Ltd**

**Registered Number SC330256**

**Company Information**

**Registered Office:**

20 Anderson Street  
Airdrie  
ML6 0AA

**Reporting Accountants:**

Benson Wood & Co.

20 Anderson Street  
Airdrie  
ML6 0AA

**Bankers:**

Royal Bank of Scotland  
107-109 King Street  
Stenhousemuir  
Larbert  
Central  
FK5 4HD

## Balance Sheet as at 30 September 2010

	Notes	2010 £	£	2009 £	£
<b>Fixed assets</b>					
Intangible	2		0		32,362
Tangible	3		0		8,521
			<u>0</u>		<u>40,883</u>
<b>Current assets</b>					
Stocks		0		300	
Debtors		12,577		11,850	
Cash at bank and in hand		18,699		27,203	
Total current assets		<u>31,276</u>		<u>39,353</u>	
<b>Creditors: amounts falling due within one year</b>		(5,962)		(15,220)	
Net current assets (liabilities)			25,314		24,133
Total assets less current liabilities			<u>25,314</u>		<u>65,016</u>
Creditors: amounts falling due after more than one year			(22,229)		(62,591)
Provisions for liabilities			0		(927)
Total net assets (liabilities)			<u>3,085</u>		<u>1,498</u>
<b>Capital and reserves</b>					
Called up share capital	4		100		100
Profit and loss account			2,985		1,398
Shareholders funds			<u>3,085</u>		<u>1,498</u>

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- a. For the year ending 30 September 2010 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 30 November 2010

And signed on their behalf by:

Mrs L McKellar, Director

**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 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 30 September 2010

**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 April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% on reducing balance
Motor vehicles	25% on reducing balance
Computer equipment	33% on reducing balance

**2 Intangible fixed assets**

	<b>£</b>
Disposals	(40,452)
On disposals	(8,090)
<b>Net Book Value</b>	
At 30 September 2010	0
At 30 September 2009	<u>32,362</u>

**3 Tangible fixed assets**

<b>Cost</b>	<b>Total</b>
-----	£
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Disposals	(13,238)
<b>Depreciation</b>	
On disposals	(4,717)
<b>Net Book Value</b>	
At 30 September 2010	0
At 30 September 2009	<u>8,521</u>

**4 Share capital**

	2010	2009
	£	£
<b>Allotted, called up and fully paid:</b>		
100 Ordinary shares of £1 each	100	100