

**A-MAC & HARRIS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2019**

**A-MAC & HARRIS LIMITED
UNAUDITED ACCOUNTS
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**A-MAC & HARRIS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2019**

Directors	A MacKillop E MacKillop J Harris F Harris
Company Number	SC379126 (Scotland)
Registered Office	Unit 11B Balmakeith Industrial Estate Nairn IV12 5QW
Accountants	CMM Accountancy (Inverness) Limited The Green House Beechwood Business Park North Inverness IV2 3BL

A-MAC & HARRIS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2019

	Notes	2019 £	2018 £
Current assets			
Debtors		220	-
Cash at bank and in hand		2,857	5,663
		<hr/>	<hr/>
		3,077	5,663
Creditors: amounts falling due within one year			
		<hr/>	<hr/>
		(3,920)	(3,190)
Net current (liabilities)/assets			
		<hr/>	<hr/>
		(843)	2,473
Net (liabilities)/assets			
		<hr/>	<hr/>
		(843)	2,473
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(943)	2,373
		<hr/>	<hr/>
Shareholders' funds			
		<hr/>	<hr/>
		(843)	2,473
		<hr/>	<hr/>

For the year ending 31 July 2019 the company was entitled to exemption from audit 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 11 February 2020.

E MacKillop
Director

Company Registration No. SC379126

**A-MAC & HARRIS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2019**

1 Statutory information

A-Mac & Harris Limited is a private company, limited by shares, registered in Scotland, registration number SC379126. The registered office is Unit 11B, Balmakeith Industrial Estate, Nairn, IV12 5QW.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Going concern

At 31 July 2019 the company had net liabilities of £843 (2018 - net assets). The financial statements have been prepared on the going concern basis on the grounds that the directors have undertaken to support the company to ensure that all liabilities are met.

4 Tangible fixed assets

	Total £
Cost or valuation	
At 1 August 2018	3,002
At 31 July 2019	3,002
Depreciation	
At 1 August 2018	3,002
At 31 July 2019	3,002
Net book value	
At 31 July 2019	-

5 Loans to directors

Included in other debtors is a loan to the director P Harris of £220 (2018 - Nil). The loan is unsecured and interest free and will be repaid within 9 months of the year end date.

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NOTES TO THE ACCOUNTS
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6 Average number of employees

During the year the average number of employees was 0 (2018: 0).

