

Macallam Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 30 June 2021

Macallam Limited

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Macallam Limited

Company Information

Directors Mr D J Carter

Company secretary Mrs J E Carter

Registered office 3 Kent Drive
Harrogate
HG1 2LG

Macallam Limited

Director's Report for the Year Ended 30 June 2021

The Director presents his report and the financial statements for the year ended 30 June 2021.

Director of the Company

The Director who held office during the year was as follows:

Mr D J Carter

Principal activity

The Company was dormant during the current and previous year and has therefore not presented a statement of comprehensive income.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved and authorised by the director on 3 December 2021

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Mr D J Carter
Director

Macallam Limited
(Registration number: 04022723)
Balance Sheet as at 30 June 2021

| | Note | 2021 £ | 2020 £ |
|-----------------------------|-------------------|-----------|-----------|
| Current assets | | | |
| Cash at bank and in hand | | 1 | 1 |
| Capital and reserves | | | |
| Called up share capital | 3 | 1 | 1 |
| Shareholders' funds | | 1 | 1 |

For the financial year ending 30 June 2021 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 3 December 2021

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Mr D J Carter
Director

Macallam Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 June 2021

1 General information

The Company is a , incorporated in England and Wales. Details of the registered office are shown on page 1.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

These financial statements have been prepared on a going concern basis, using the historical cost convention and in accordance with FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', including the exemption in paragraph 35.10 (m) of the standard in relation to dormant companies. As the company was dormant as at the date of transition to FRS 102, it has elected to retain its existing accounting policies as set out below, and will continue to do so until such time as it ceases to be dormant.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Share capital

Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments.

Financial instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement. Equity instruments are those that entitle the holder to a residual interest in the Company's assets after deducting all of its liabilities.

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary and preference shares, which are measured at fair value provided that this can be measured reliably. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

3 Share capital

Allotted, called up and fully paid shares

| | 2021 | | 2020 | |
|----------------------------|------|---|------|---|
| | No. | £ | No. | £ |
| Ordinary shares of £1 each | 1 | 1 | 1 | 1 |