

**Registered Number SC330256**

**A & L McKellar Engineering Services Ltd**

**Abbreviated Accounts**

**30 September 2009**

**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 2009

	Notes	2009 £	£	2008 £	£
<b>Fixed assets</b>					
Intangible	2		32,362		36,407
Tangible	3		8,521		9,955
			<u>40,883</u>		<u>46,362</u>
<b>Current assets</b>					
Stocks		300		300	
Debtors		11,850		9,643	
Cash at bank and in hand		27,203		50,716	
Total current assets		<u>39,353</u>		<u>60,659</u>	
<b>Creditors: amounts falling due within one year</b>		(15,220)		(17,134)	
Net current assets (liabilities)			24,133		43,525
Total assets less current liabilities			<u>65,016</u>		<u>89,887</u>
Creditors: amounts falling due after more than one year			(62,591)		(82,689)
Provisions for liabilities			(927)		(1,012)
Total net assets (liabilities)			<u>1,498</u>		<u>6,186</u>
<b>Capital and reserves</b>					
Called up share capital	4		100		2
Profit and loss account			1,398		6,184
Shareholders funds			<u>1,498</u>		<u>6,186</u>

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- a. For the year ending 30 September 2009 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
  - 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 responsibility for:
    - i. ensuring the company keeps accounting records which comply with Section 386; and
    - ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
  - 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 15 February 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  
2009

**1 Accounting policies****Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards 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>Cost Or Valuation</b>	<b>£</b>
At 30 September 2008	<u>40,452</u>
At 30 September 2009	<u>40,452</u>

<b>Depreciation</b>	
At 30 September 2008	4,045
Charge for year	<u>4,045</u>
At 30 September 2009	<u>8,090</u>

<b>Net Book Value</b>	
At 30 September 2008	36,407
At 30 September 2009	<u>32,362</u>

**3 Tangible fixed assets**

<b>Cost</b>	<b>Total</b>
	<b>£</b>
At 30 September 2008	12,263

additions	-	<u>975</u>
At 30 September 2009	-	<u>13,238</u>
<b>Depreciation</b>		
At 30 September 2008		2,308
Charge for year	-	<u>2,409</u>
At 30 September 2009	-	<u>4,717</u>
<b>Net Book Value</b>		
At 30 September 2008		9,955
At 30 September 2009	-	<u>8,521</u>

#### 4 Share capital

	2009	2008
	£	£
<b>Authorised share capital:</b>		
<b>Allotted, called up and fully paid:</b>		
2 Ordinary shares of £1 each	100	2
<b>Ordinary shares issued in the year:</b>		
98 Ordinary shares of £1 each were issued in the year with a nominal value of £98, for a consideration of £98		