

**ABBREVIATED UNAUDITED CESSATION ACCOUNTS
FOR THE PERIOD 1 AUGUST 2014 TO 30 SEPTEMBER 2015
FOR
MACSTEP LIMITED**

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For The Period 1 August 2014 to 30 September 2015

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MACSTEP LIMITED

COMPANY INFORMATION

For The Period 1 August 2014 to 30 September 2015

DIRECTOR: Mr M Smith

REGISTERED OFFICE: 4 Marine Road
Gullane
East Lothian
EH31 2AX

REGISTERED NUMBER: SC252239 (Scotland)

ACCOUNTANTS: 1st Accounting and Consulting Limited
Chartered Accountants
1st Group
Bow Court
Coventry
CV5 6SP

ABBREVIATED BALANCE SHEET
30 September 2015

	Notes	30.9.15 £	£	31.7.14 £	£
FIXED ASSETS					
Tangible assets	2		-		329
CURRENT ASSETS					
Stocks		-		1,944	
Debtors		1,342		11,070	
Cash at bank		<u>2,555</u>		<u>5,912</u>	
		3,897		18,926	
CREDITORS					
Amounts falling due within one year		<u>1,127</u>		<u>16,453</u>	
NET CURRENT ASSETS			<u>2,770</u>		<u>2,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>2,770</u></u>		<u><u>2,802</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>2,769</u>		<u>2,801</u>
SHAREHOLDERS' FUNDS			<u><u>2,770</u></u>		<u><u>2,802</u></u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2015.

The members have not required the Company to obtain an audit of its financial statements for the period ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the Company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the Company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 22 February 2016 and were signed by:

Mr M Smith - Director

NOTES TO THE ABBREVIATED ACCOUNTS**For The Period 1 August 2014 to 30 September 2015****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 January 2015).

Turnover

Turnover represents the net invoiced sales of services, excluding value added tax, and after adjustment for the movement in work in progress.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2014	1,158
Additions	479
Disposals	(1,637)
At 30 September 2015	-
DEPRECIATION	
At 1 August 2014	829
Charge for period	218
Eliminated on disposal	(1,047)
At 30 September 2015	-
NET BOOK VALUE	
At 30 September 2015	-
At 31 July 2014	329

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.15 £	31.7.14 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
For The Period 1 August 2014 to 30 September 2015

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 30 September 2015 and the year ended 31 July 2014:

	30.9.15 £	31.7.14 £
Mr M Smith		
Balance outstanding at start of period	-	4,827
Amounts advanced	262	-
Amounts repaid	-	(4,827)
Balance outstanding at end of period	<u>262</u>	<u>-</u>