

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

Stewart Christie & Co (Holdings) Limited



Jeffrey Crawford & Co
Chartered Accountants
25 Castle Terrace
Edinburgh
EH1 2ER

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for the Year Ended 31 March 2016**

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Stewart Christie & Co (Holdings) Limited

**Company Information
for the Year Ended 31 March 2016**

DIRECTORS:

D M K Lowe
C J Lowe

SECRETARY:

D M K Lowe

REGISTERED OFFICE:

25 Castle Terrace
Edinburgh
EH1 2ER

REGISTERED NUMBER:

SC036921 (Scotland)

ACCOUNTANTS:

Jeffrey Crawford & Co
Chartered Accountants
25 Castle Terrace
Edinburgh
EH1 2ER

Abbreviated Balance Sheet
31 March 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	2	-	143,286
Investments	3	1,000	1,000
Investment property	4	350,000	-
		<u>351,000</u>	<u>144,286</u>
CURRENT ASSETS			
Debtors		127,817	206,503
Cash at bank		9,476	-
		<u>137,293</u>	<u>206,503</u>
CREDITORS			
Amounts falling due within one year		17,073	-
		<u>17,073</u>	<u>-</u>
NET CURRENT ASSETS		<u>120,220</u>	<u>206,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>471,220</u>	<u>350,789</u>
CAPITAL AND RESERVES			
Called up share capital	5	5,360	5,360
Revaluation reserve		206,714	-
Capital redemption reserve		1,400	1,400
Profit and loss account		257,746	344,029
SHAREHOLDERS' FUNDS		<u>471,220</u>	<u>350,789</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Stewart Christie & Co (Holdings) Limited (Registered number: SC036921)

Abbreviated Balance Sheet - continued
31 March 2016

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 Board of Directors on 22 December 2016 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D M K Lowe', written in a cursive style.

D M K Lowe - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Preparation of consolidated financial statements

The financial statements contain information about Stewart Christie & Co (Holdings) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Turnover

Turnover consists of the rental income which is recognised as it falls due.

Tangible fixed assets

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

Land and buildings - 2% on cost

Investment property

Investment property is shown at valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Deferred tax

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

Fixed asset investments

Fixed asset investments are shown at cost less any provision for diminution in value.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	163,354
Reclassification/transfer	(163,354)
At 31 March 2016	-
DEPRECIATION	
At 1 April 2015	20,068
Reclassification/transfer	(20,068)
At 31 March 2016	-
NET BOOK VALUE	
At 31 March 2016	-
At 31 March 2015	143,286

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 April 2015 and 31 March 2016	1,000
NET BOOK VALUE	
At 31 March 2016	1,000
At 31 March 2015	1,000

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Stewart Christie Associates Limited

Nature of business: Tailoring

	% holding	2016 £	2015 £
Class of shares: Ordinary	100.00		
Aggregate capital and reserves		183,368	35,909
Profit for the year		200,270	34,399

4. **INVESTMENT PROPERTY**

	Total £
COST OR VALUATION	
Reclassification/ transfer	143,286
Revaluation	206,714
At 31 March 2016	350,000
NET BOOK VALUE	
At 31 March 2016	350,000

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2016 £	2015 £
Number:	Class:	Nominal value:		
5,360	Ordinary	£1	5,360	5,360