Company Registration No. SC269482 (Scotland)

J & D LOWRIE LIMITED

UNAUDITED ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2016

J & D LOWRIE LIMITED

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J & D LOWRIE LIMITED

ABBREVIATED BALANCE SHEET

AS AT 30 JUNE 2016

	Notes	2016 £	2016 £	2015 £	2015 £
Fixed assets					
Tangible assets	**2**		393		-
Current assets					
Stocks		4,810		8,961	
Debtors		1,256		7,331	
Cash at bank and in hand		12,668		10,154	
		18,734		26,446	
Creditors: amounts falling due within one year		(13,766)		(22,419)	
Net current assets			4,968		4,027
Total assets less current liabilities			5,361		4,027
Provisions for liabilities			(204)		-
			5,157		4,027
Capital and reserves					
Called up share capital	**3**		1,000		1,000
Profit and loss account			4,157		3,027
Shareholders' funds			5,157		4,027

For the financial year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 22 November 2016

Mr David Lowrie
Director

Company Registration No. SC269482

J & D LOWRIE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2016

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	20% on cost
Motor vehicles	25% on cost

2 Fixed assets

	Tangible assets £
Cost	
At 1 July 2015	17,032
Additions	480
At 30 June 2016	17,512
Depreciation	
At 1 July 2015	17,032
Charge for the year	87
At 30 June 2016	17,119
Net book value	
At 30 June 2016	393

3 Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
1,000 Ordinary of £1 each	1,000	1,000

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 1072 of the Companies Act 2006.