REGISTERED NUMBER: SC287919 (Scotland)

ALASTAIR MACDONALD & SON LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2016

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for the Year Ended 31 January 2016

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COMPANY INFORMATION
for the Year Ended 31 January 2016

DIRECTORS:	Alastair Macdonald Roderick Macdonald
SECRETARY:	Nicolson Nominees Ltd
REGISTERED OFFICE:	49/50 Bayhead Stornoway Western Isles HS1 2DZ
REGISTERED NUMBER:	SC287919 (Scotland)
ACCOUNTANTS:	Nicolson Accountancy Trinity House 31 Lynedoch Street Glasgow G3 6EF

ABBREVIATED BALANCE SHEET
31 January 2016

	Notes	31.1.16 £	£	31.1.15 £	£
FIXED ASSETS					
Intangible assets	2		**1,173**		1,173
Tangible assets	3		**226,500**		173,795
			227,673		174,968
CURRENT ASSETS					
Stocks		**83,600**		92,000	
Debtors		**36,435**		87,457	
Cash at bank		**1,755**		11,871	
		121,790		191,328	
CREDITORS					
Amounts falling due within one year		**148,981**		173,338	
NET CURRENT (LIABILITIES)/ASSETS			**(27,191)**		17,990
TOTAL ASSETS LESS CURRENT LIABILITIES			**200,482**		192,958
CREDITORS					
Amounts falling due after more than one year			**66,009**		74,521
NET ASSETS			**134,473**		118,437
CAPITAL AND RESERVES					
Called up share capital	4		**100**		100
Revaluation reserve			**93,153**		-
Profit and loss account			**41,220**		118,337
SHAREHOLDERS' FUNDS			**134,473**		118,437

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

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

The directors acknowledge their 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 notes form part of these abbreviated accounts

continued...

ABBREVIATED BALANCE SHEET - continued
31 January 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 13 October 2016 and were signed on its behalf by:

Alastair Macdonald - Director

Roderick Macdonald - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 January 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).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Long leasehold	- 10% on cost
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 February 2015 and 31 January 2016	**1,173**
NET BOOK VALUE	
At 31 January 2016	**1,173**
At 31 January 2015	1,173

continued...

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 31 January 2016

3. TANGIBLE FIXED ASSETS

	Total
	£
COST OR VALUATION	
At 1 February 2015	**514,961**
Revaluations	**(228,961)**
At 31 January 2016	**286,000**
DEPRECIATION	
At 1 February 2015	**341,166**
Charge for year	**59,500**
Revaluation adjustments	**(341,166)**
At 31 January 2016	**59,500**
NET BOOK VALUE	
At 31 January 2016	**226,500**
At 31 January 2015	173,795

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**31.1.16** **£**	31.1.15 £
100	Ordinary	£1	**100**	100

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.