REGISTERED NUMBER: SC301752 (Scotland)

Abbreviated Accounts for the Year Ended 30 June 2016

for

BROWNLIE OF BIGGAR LIMITED

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for the Year Ended 30 June 2016

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BROWNLIE OF BIGGAR LIMITED

Company Information
for the Year Ended 30 June 2016

DIRECTORS:	Mrs D M Morgan B A Morgan
SECRETARY:	Mrs D M Morgan
REGISTERED OFFICE:	107 High Street Biggar Lanarkshire ML12 6DL
REGISTERED NUMBER:	SC301752 (Scotland)
ACCOUNTANTS:	G O Thomson & Co Chartered Accountants 13 Hope Street Lanark ML11 7NL

Abbreviated Balance Sheet
30 June 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		55,000		60,500
Tangible assets	3		209,964		222,226
			264,964		282,726
CURRENT ASSETS					
Stocks		71,198		76,014	
Debtors		3,915		5,490	
Cash at bank and in hand		20,610		31,126	
		95,723		112,630	
CREDITORS					
Amounts falling due within one year	4	330,146		344,619	
NET CURRENT LIABILITIES			(234,423)		(231,989)
TOTAL ASSETS LESS CURRENT LIABILITIES			30,541		50,737
CREDITORS					
Amounts falling due after more than one year	4		(50,770)		(57,581)
PROVISIONS FOR LIABILITIES			(6,704)		(7,719)
NET LIABILITIES			(26,933)		(14,563)
CAPITAL AND RESERVES					
Called up share capital	5		10,000		10,000
Profit and loss account			(36,933)		(24,563)
SHAREHOLDERS' FUNDS			(26,933)		(14,563)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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

Abbreviated Balance Sheet - continued
30 June 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 27 March 2017 and were signed on its behalf by:

Mrs D M Morgan - Director

B A Morgan - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 30 June 2016

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 net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of twenty years.

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

Land & buildings	- 4% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 20% 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.

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2015 and 30 June 2016	110,000
AMORTISATION	
At 1 July 2015	49,500
Amortisation for year	5,500
At 30 June 2016	55,000
NET BOOK VALUE	
At 30 June 2016	55,000
At 30 June 2015	60,500

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 June 2016

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 July 2015 and 30 June 2016	348,297
DEPRECIATION	
At 1 July 2015	126,071
Charge for year	12,262
At 30 June 2016	138,333
NET BOOK VALUE	
At 30 June 2016	209,964
At 30 June 2015	222,226

4. CREDITORS

Creditors include an amount of £ 57,257 (2015 - £ 63,743) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
10,000	Ordinary	£1	10,000	10,000

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the year end the Company owes £282,788 (2015 - £305,621) to the directors of the company.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Brownlie of Biggar Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brownlie of Biggar Limited for the year ended 30 June 2016 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Brownlie of Biggar Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brownlie of Biggar Limited and state those matters that we have agreed to state to the Board of Directors of Brownlie of Biggar Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Brownlie of Biggar Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Brownlie of Biggar Limited. You consider that Brownlie of Biggar Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Brownlie of Biggar Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
ML11 7NL

27 March 2017

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.