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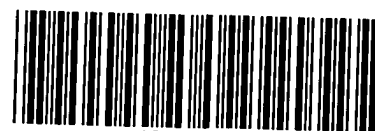
REGISTERED NUMBER: SC336749 (Scotland)

REGISTRARS COPY

JAMES MACKIE WHOLESALE LIMITED
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2016

Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

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COMPANIES HOUSE

JAMES MACKIE WHOLESALE LIMITED

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FOR THE YEAR ENDED 31 JANUARY 2016.**

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JAMES MACKIE WHOLESALE LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2016**

DIRECTOR: M Mackie

REGISTERED OFFICE: Stand A12
Glasgow Fruit Market
Blochairn Road
Glasgow
Strathclyde
G21 2DU

REGISTERED NUMBER: SC336749 (Scotland)

ACCOUNTANTS: Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

BANKERS: Royal Bank of Scotland plc
Paisley Chief Office
1 Moncrieff Street
Paisley
PA3 2AW

JAMES MACKIE WHOLESALE LIMITED (REGISTERED NUMBER: SC336749)

**ABBREVIATED BALANCE SHEET
31 JANUARY 2016**

	Notes	2016 £	2015 £
FIXED ASSETS			
Intangible assets	2	-	1
Tangible assets	3	163,291	167,117
		<u>163,291</u>	<u>167,118</u>
CURRENT ASSETS			
Stocks		103,192	72,555
Debtors		995,007	921,463
Cash at bank and in hand		316,986	157,257
		<u>1,415,185</u>	<u>1,151,275</u>
CREDITORS			
Amounts falling due within one year	4	892,281	679,185
NET CURRENT ASSETS		<u>522,904</u>	<u>472,090</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>686,195</u>	<u>639,208</u>
CREDITORS			
Amounts falling due after more than one year	4	(33,310)	(26,736)
PROVISIONS FOR LIABILITIES		<u>(21,183)</u>	<u>(25,246)</u>
NET ASSETS		<u><u>631,702</u></u>	<u><u>587,226</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	30,000	30,000
Retained earnings		601,702	557,226
SHAREHOLDERS' FUNDS		<u><u>631,702</u></u>	<u><u>587,226</u></u>

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 director acknowledges his 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.

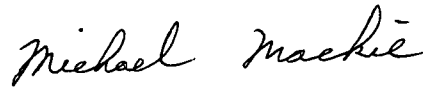
The notes form part of these abbreviated accounts

JAMES MACKIE WHOLESALE LIMITED (REGISTERED NUMBER: SC336749)

**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 director on 21 March 2016 and were signed by:

A handwritten signature in black ink that reads "Michael Mackie". The signature is written in a cursive style with a horizontal line underlining the name.

M Mackie - Director

The notes form part of these abbreviated accounts

JAMES MACKIE WHOLESALE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax. Consideration is given to the point at which the company is entitled to receive the income.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of five years.

The amortisation of goodwill will commence on 1st February, 2009.

Intangible fixed assets

The lease premium is amortised over 10 years, which is the length of the lease.

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.

Improvements to property	- 10% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost

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

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 profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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 profit or loss in the period to which they relate.

Rental income

Rent received is included in the period in which it is due.

JAMES MACKIE WHOLESALE LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 JANUARY 2016**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 February 2015	131,200
Additions	30,000
At 31 January 2016	161,200
AMORTISATION	
At 1 February 2015	131,199
Amortisation for year	30,001
At 31 January 2016	161,200
NET BOOK VALUE	
At 31 January 2016	-
At 31 January 2015	1

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 February 2015	280,494
Additions	75,052
Disposals	(47,500)
At 31 January 2016	308,046
DEPRECIATION	
At 1 February 2015	113,377
Charge for year	59,284
Eliminated on disposal	(27,906)
At 31 January 2016	144,755
NET BOOK VALUE	
At 31 January 2016	163,291
At 31 January 2015	167,117

4. CREDITORS

Creditors include an amount of £66,609 (2015 - £64,595) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
30,000	Ordinary	£1	30,000	30,000

JAMES MACKIE WHOLESALE LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 JANUARY 2016**

6. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary of James Mackie Group Limited, a company registered in Scotland.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
JAMES MACKIE WHOLESALE LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) 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 James Mackie Wholesale Limited for the year ended 31 January 2016 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement 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 director of James Mackie Wholesale Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of James Mackie Wholesale Limited and state those matters that we have agreed to state to the director of James Mackie Wholesale Limited 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 director for our work or for this report.

It is your duty to ensure that James Mackie Wholesale 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 profit of James Mackie Wholesale Limited. You consider that James Mackie Wholesale 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 James Mackie Wholesale 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.



Milne Craig
Chartered Accountants
Abercorn House
79 Renfrew Road
Paisley
Renfrewshire
PA3 4DA

21 March 2016