**REGISTERED NUMBER: SC356992 (Scotland)**

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

JAMES ALLAN & SONS SCOTLAND LTD

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for the Year Ended 31 March 2016


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JAMES ALLAN & SONS SCOTLAND LTD

Company Information
for the Year Ended 31 March 2016

| | |
|---|---|
| **DIRECTORS:** | J Sher<br>D Sher |
| **REGISTERED OFFICE:** | 6-8 Windsor Street Lane<br>Edinburgh<br>EH7 5JZ |
| **REGISTERED NUMBER:** | SC356992 (Scotland) |
| **ACCOUNTANTS:** | Ahmad & Nabi Mcmullan Accountants<br>95-107 Lancefield Street<br>Glasgow<br>G3 8HZ |

Abbreviated Balance Sheet
31 March 2016

| | Notes | 31.3.16 £ | £ | 31.3.15 £ | £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Intangible assets | 2 | | 80,000 | | 80,000 |
| Tangible assets | 3 | | 5,288 | | 7,051 |
| | | | 85,288 | | 87,051 |
| **CURRENT ASSETS** | | | | | |
| Stocks | | 2,150 | | 2,550 | |
| Cash in hand | | 20,493 | | 2,700 | |
| | | 22,643 | | 5,250 | |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | | 90,096 | | 75,300 | |
| **NET CURRENT LIABILITIES** | | | (67,453) | | (70,050) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 17,835 | | 17,001 |
| **CAPITAL AND RESERVES** | | | | | |
| Called up share capital | 4 | | 150 | | 150 |
| Profit and loss account | | | 17,685 | | 16,851 |
| **SHAREHOLDERS' FUNDS** | | | 17,835 | | 17,001 |

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:

(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 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 21 December 2016 and were signed on its behalf by:

J Sher - Director

The notes form part of these abbreviated accounts

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 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 2009, is being amortised evenly over its estimated useful life of nil years.

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

| | |
|---|---|
| Fixtures and fittings | - 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.

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

2. **INTANGIBLE FIXED ASSETS**

| | Total<br>£ |
|---|---|
| **COST** | |
| At 1 April 2015<br>and 31 March 2016 | 80,000 |
| **NET BOOK VALUE** | |
| At 31 March 2016 | 80,000 |
| At 31 March 2015 | 80,000 |



continued...

3. **TANGIBLE FIXED ASSETS**

| | Total |
|---|---|
| | £ |
| **COST** | |
| At 1 April 2015 and 31 March 2016 | 39,618 |
| **DEPRECIATION** | |
| At 1 April 2015 | 32,567 |
| Charge for year | 1,763 |
| At 31 March 2016 | 34,330 |
| **NET BOOK VALUE** | |
| At 31 March 2016 | 5,288 |
| At 31 March 2015 | 7,051 |

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 31.3.16 | 31.3.15 |
|---|---|---|---|---|
| | | | £ | £ |
| 150 | Ordinary | Ordinary | 150 | 150 |

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.