REGISTERED NUMBER: SC384342 (Scotland)

JMC (SCOT.) LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2016

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for the Year Ended 31 August 2016

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COMPANY INFORMATION
for the Year Ended 31 August 2016

DIRECTOR:	Mr J M Craig
REGISTERED OFFICE:	1 Bencloich Crescent Lennoxtown G66 7NA
REGISTERED NUMBER:	SC384342 (Scotland)
ACCOUNTANTS:	Nicolson Accountancy Trinity House 31 Lynedoch Street Glasgow G3 6EF

BALANCE SHEET
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	4		**50,684**		33,559
CURRENT ASSETS					
Stocks		**41,137**		-	
Debtors	5	**130,988**		89,801	
Cash at bank and in hand		**2,880**		7,732	
		175,005		97,533	
CREDITORS					
Amounts falling due within one year	6	**198,451**		122,570	
NET CURRENT LIABILITIES			**(23,446)**		(25,037)
TOTAL ASSETS LESS CURRENT LIABILITIES			**27,238**		8,522
CREDITORS					
Amounts falling due after more than one year	7		**276**		4,791
NET ASSETS			**26,962**		3,731
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**26,862**		3,631
SHAREHOLDERS' FUNDS			**26,962**		3,731

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

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

The director acknowledges his 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 financial statements

BALANCE SHEET - continued
31 August 2016

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 24 February 2017 and were signed by:

Mr J M Craig - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2016

1. STATUTORY INFORMATION

JMC (Scot.) Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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

Plant and machinery	- 15% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 15% on cost
Computer equipment	- 33% 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 13 .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2016

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2015	**3,484**	**6,151**	**38,947**	**340**	**48,922**
Additions	**21,835**	**-**	**4,677**	**-**	**26,512**
At 31 August 2016	**25,319**	**6,151**	**43,624**	**340**	**75,434**
DEPRECIATION					
At 1 September 2015	**1,375**	**1,772**	**12,103**	**113**	**15,363**
Charge for year	**4,247**	**613**	**4,414**	**113**	**9,387**
At 31 August 2016	**5,622**	**2,385**	**16,517**	**226**	**24,750**
NET BOOK VALUE					
At 31 August 2016	**19,697**	**3,766**	**27,107**	**114**	**50,684**
At 31 August 2015	2,109	4,379	26,844	227	33,559

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.16 £	31.8.15 £
Trade debtors	**130,988**	79,401
Other debtors	**-**	10,400
	130,988	89,801

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.16 £	31.8.15 £
Hire purchase contracts	**4,790**	4,790
Trade creditors	**179,253**	80,200
Taxation and social security	**12,082**	36,679
Other creditors	**2,326**	901
	198,451	122,570

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.16 £	31.8.15 £
Hire purchase contracts	**276**	4,791

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.