REGISTERED NUMBER: SC419984 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2016

for

J & A Law (The Waterpoint) Ltd

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for the Year Ended 31 August 2016

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Company Information
for the Year Ended 31 August 2016

DIRECTORS:	Mr A Law Mr J J Law
REGISTERED OFFICE:	2 Argyle Street Stonehouse Lanarkshire ML9 3LL
REGISTERED NUMBER:	SC419984 (Scotland)
ACCOUNTANTS:	ICW Accountancy Ltd 15 St Leonard Street Lanark Lanarkshire ML11 7AB

Abbreviated Balance Sheet
31 August 2016

	Notes	31.8.16 £	£	31.8.15 £	£
FIXED ASSETS					
Tangible assets	2		16,164		5,627
CURRENT ASSETS					
Stocks		4,246		3,913	
Debtors	3	44,951		37,285	
Cash at bank and in hand		17,809		20,716	
		67,006		61,914	
CREDITORS					
Amounts falling due within one year		69,807		54,497	
NET CURRENT (LIABILITIES)/ASSETS			(2,801)		7,417
TOTAL ASSETS LESS CURRENT LIABILITIES			13,363		13,044
PROVISIONS FOR LIABILITIES			(1,331)		-
ACCRUALS AND DEFERRED INCOME			(6,736)		(8,639)
NET ASSETS			5,296		4,405
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			5,196		4,305
SHAREHOLDERS' FUNDS			5,296		4,405

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 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 August 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 30 November 2016 and were signed on its behalf by:

Mr J J Law - Director

The notes form part of these abbreviated accounts

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).

Preparation of consolidated financial statements
The financial statements contain information about J & A Law (The Waterpoint) Ltd as an individual company. The company is exempt under Section 400 of the companies Act 2006 from the requirements to prepare consolidated financial statements as its subsidiary undertakings are included by full consolidation in the consolidated financial statements of its parent, A & J Law Group Ltd, a company registered in Scotland.

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.

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 the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2015	12,573
Additions	15,905
At 31 August 2016	28,478
DEPRECIATION	
At 1 September 2015	6,946
Charge for year	5,368
At 31 August 2016	12,314
NET BOOK VALUE	
At 31 August 2016	16,164
At 31 August 2015	5,627

3. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

The aggregate total of debtors falling due after more than one year is £ 11,456 (31.8.15 - £ 11,456)

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4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.16 £	31.8.15 £
100	Ordinary Shares	£1	100	100

5. ULTIMATE PARENT COMPANY

A & J Law Group Ltd is regarded by the directors as being the company's ultimate parent company.

6. RELATED PARTY DISCLOSURES

Mr A Law
(Director)

At the balance sheet date the amount due to Mr A Law was £13,904 (2015: £10,517). There are no specific repayment terms and interest is accrued on the balance on a compound basis at 15% per annum. The unpaid interest at the end of the year was £1814.

During the year the business paid a rent of £6,375 (2013: £6,784) to Mr A Laws' self-invested personal pension, this was carried out on normal commercial terms.

	31.8.16 £	31.8.15 £
Amount due to related party at the balance sheet date	13,904	12,090

Mr J J Law
(Director)

At the balance sheet date the amount due to Mr J Law was £3,273 (2015: £1,127). There are no specific repayment terms, interest is accrued on a compound basis at a rate of 15% per annum. Unpaid interest at the balance sheet date was £1,284.

	31.8.16 £	31.8.15 £
Amount due to related party at the balance sheet date	3,273	1,025

A & J Law Group Ltd -SC419946

(Parent company)

At the balance sheet date the amount due to A & J Law Group Ltd was £32,920 (2015: £26,973). There are no specific repayment terms and no interest is due on the balance.

	31.8.16 £	31.8.15 £
Amount due to related party at the balance sheet date	32,920	25,778

continued...

6. **RELATED PARTY DISCLOSURES - continued**

A & J Law (Mobility Matters) Ltd - SC419982

(Subsidiary of parent company)

At the balance sheet date the amount due to A & J Law (Mobility Matters) Ltd was £17,633 (2015: £7,804).There are no specific repayment terms and no interest is due on the balance.

	31.8.16	31.8.15
	£	£
Amount due to related party at the balance sheet date	17,633	7,778

Mrs A Jamieson

(Company secretary)

Mrs A Jamieson has a sole trader business as a bookkeeper from whom the company bought services to the value of £3,714 (2015: £5,398) on normal commercial terms.

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.