REGISTERED NUMBER: SC446751 (Scotland)

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2016

FOR

M & M Joiners & Shopfitters Limited

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FOR THE YEAR ENDED 30 APRIL 2016

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M & M Joiners & Shopfitters Limited

COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2016

DIRECTOR:	M McBain
REGISTERED OFFICE:	C/O Burgoyne Carey Pavilion 2 3 Dava Street Glasgow G51 2JA
REGISTERED NUMBER:	SC446751 (Scotland)
ACCOUNTANTS:	Burgoyne Carey Chartered Accountants Pavilion 2 3 Dava Street Broomloan Road Glasgow G51 2JA

ABBREVIATED BALANCE SHEET
30 APRIL 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		21,207		6,800
CURRENT ASSETS					
Stocks		25,500		12,730	
Cash at bank		4,459		5,209	
		29,959		17,939	
CREDITORS					
Amounts falling due within one year		47,455		34,281	
NET CURRENT LIABILITIES			(17,496)		(16,342)
TOTAL ASSETS LESS CURRENT LIABILITIES			3,711		(9,542)
CREDITORS					
Amounts falling due after more than one year			5,777		523
NET LIABILITIES			(2,066)		(10,065)
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			(2,166)		(10,165)
SHAREHOLDERS' FUNDS			(2,066)		(10,065)

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

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

continued...

ABBREVIATED BALANCE SHEET - continued
30 APRIL 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 27 January 2017 and were signed by:

M McBain - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 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 amounts invoiced during the year net, exclusive of 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 25% on reducing balance

STOCKS
Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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 the profit and loss account 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 the profit and loss account in the period to which they relate.

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2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 May 2015	12,779
Additions	24,729
Disposals	(10,721)
At 30 April 2016	26,787
DEPRECIATION	
At 1 May 2015	5,979
Charge for year	4,322
Eliminated on disposal	(4,721)
At 30 April 2016	5,580
NET BOOK VALUE	
At 30 April 2016	21,207
At 30 April 2015	6,800

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	100	100

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.