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REGISTERED NUMBER: SC454213 (Scotland)

AMENDING ACCOUNTS

Unaudited Financial Statements for the Year Ended 31 January 2016

for

ASTRAVIEW DOUBLE GLAZING LIMITED

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for the Year Ended 31 January 2016

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ASTRAVIEW DOUBLE GLAZING LIMITED

Company Information
for the Year Ended 31 January 2016

DIRECTORS:

W J McJannet
J Ballantyne
A Muir

REGISTERED OFFICE:

181A Glaisnock Street
Cumnock
Ayrshire
KA18 1JT

REGISTERED NUMBER:

SC454213 (Scotland)

ACCOUNTANTS:

Sharles CA
29 Brandon Street
Hamilton
South Lanarkshire
ML3 6DA



ASTRAVIEW DOUBLE GLAZING LIMITED (REGISTERED NUMBER: SC454213)

Balance Sheet
31 January 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Intangible assets	4	27,000	28,500
Tangible assets	5	<u>33,327</u>	<u>35,271</u>
		60,327	63,771
CURRENT ASSETS			
Stocks		10,000	5,900
Debtors	6	<u>11,049</u>	<u>12,627</u>
		21,049	18,527
CREDITORS			
Amounts falling due within one year	7	<u>81,307</u>	<u>82,905</u>
NET CURRENT LIABILITIES		<u>(60,258)</u>	<u>(64,378)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>69</u>	<u>(607)</u>
CAPITAL AND RESERVES			
Called up share capital		3	3
Retained earnings		<u>66</u>	<u>(610)</u>
SHAREHOLDERS' FUNDS		<u>69</u>	<u>(607)</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 directors acknowledge their 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.

Balance Sheet - continued

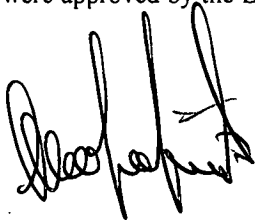
31 January 2016

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.

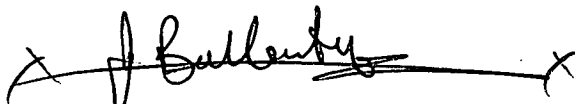
In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 30 November 2016 and were signed on its behalf by:

X
W J McJannet - Director



X J Ballantyne - Director



X
A Muir - Director



Notes to the Financial Statements
for the Year Ended 31 January 2016

1. **STATUTORY INFORMATION**

Astraview Double Glazing 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 derived from double glazing supplied by the company.

Turnover is measured at the fair value of double glazing supplied, net of discounts and excluding value added tax, and is recognised at the point that the company obtains the right to consideration.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of twenty years.

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 etc - 25% on cost

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit and loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amounts of stocks recognised as an expense in the period in which the reversal occurs.

Taxation

Taxation represents the sum of tax currently payable and deferred tax.

The company's liability for current tax is calculated using the tax rates that were enacted during the reporting period.

Deferred tax is recognised at current tax rates in respect of all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. A deferred tax asset is only recognised to the extent that future taxable profits are expected to reverse the underlying timing difference. Deferred tax balances are not discounted.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2015 - 3).

Notes to the Financial Statements - continued
for the Year Ended 31 January 2016

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 February 2015 and 31 January 2016	<u>30,000</u>
AMORTISATION	
At 1 February 2015	1,500
Charge for year	<u>1,500</u>
At 31 January 2016	<u>3,000</u>
NET BOOK VALUE	
At 31 January 2016	<u>27,000</u>
At 31 January 2015	<u>28,500</u>

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 February 2015 and 31 January 2016	<u>32,000</u>	<u>5,215</u>	<u>37,215</u>
DEPRECIATION			
At 1 February 2015	640	1,304	1,944
Charge for year	<u>640</u>	<u>1,304</u>	<u>1,944</u>
At 31 January 2016	<u>1,280</u>	<u>2,608</u>	<u>3,888</u>
NET BOOK VALUE			
At 31 January 2016	<u>30,720</u>	<u>2,607</u>	<u>33,327</u>
At 31 January 2015	<u>31,360</u>	<u>3,911</u>	<u>35,271</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	3,700	5,650
Other debtors	<u>7,349</u>	<u>6,977</u>
	<u>11,049</u>	<u>12,627</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2016

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

	2016	2015
	£	£
Bank loans and overdrafts	24,876	18,708
Trade creditors	27,330	37,213
Taxation and social security	26,829	23,505
Other creditors	<u>2,272</u>	<u>3,479</u>
	<u>81,307</u>	<u>82,905</u>

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 January 2016 and 31 January 2015:

	2016	2015
	£	£
W J McJannet		
Balance outstanding at start of year	1,841	-
Amounts advanced	71	1,841
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,912</u>	<u>1,841</u>
J Ballantyne		
Balance outstanding at start of year	1,841	-
Amounts advanced	71	1,841
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,912</u>	<u>1,841</u>
A Muir		
Balance outstanding at start of year	1,841	-
Amounts advanced	71	1,841
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,912</u>	<u>1,841</u>

There are no fixed repayment terms and no interest is charged.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Astraview Double Glazing Limited

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Astraview Double Glazing Limited for the year ended 31 January 2016 which comprise the Income Statement, Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

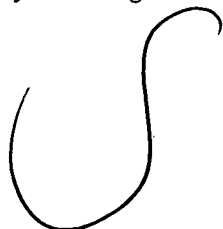
As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Astraview Double Glazing Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Astraview Double Glazing Limited and state those matters that we have agreed to state to the Board of Directors of Astraview Double Glazing Limited, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Astraview Double Glazing 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 Astraview Double Glazing Limited. You consider that Astraview Double Glazing 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 Astraview Double Glazing 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.

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Charles CA
29 Brandon Street
Hamilton
South Lanarkshire
ML3 6DA

30 November 2016