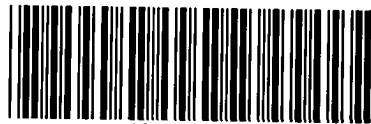




**BRIAN DOIG & ROY WALKER
DEVELOPMENTS LTD**

**ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016**

TUESDAY



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COMPANIES HOUSE

BRIAN DOIG & ROY WALKER DEVELOPMENTS LTD

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The following pages do not form part of the statutory financial statements:

BRIAN DOIG & ROY WALKER DEVELOPMENTS LTD

The following reproduces the text of the Report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BRIAN DOIG & ROY WALKER DEVELOPMENTS LTD FOR THE YEAR ENDED 30 APRIL 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brian Doig & Roy Walker Developments Ltd for the year ended 30 April 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a 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.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010>.

This report is made solely to the Board of Directors of Brian Doig & Roy Walker Developments Ltd, as a body, in accordance with the terms of our engagement letter dated 5 February 2014. Our work has been undertaken solely to prepare for your approval the financial statements of Brian Doig & Roy Walker Developments Ltd and state those matters that we have agreed to state to the Board of Directors of Brian Doig & Roy Walker Developments Ltd, 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.com/technical-resources/framework-for-the-preparation-of-accounts-revised-april-2010>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brian Doig & Roy Walker Developments Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Brian Doig & Roy Walker Developments Ltd 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 Brian Doig & Roy Walker Developments Ltd. You consider that Brian Doig & Roy Walker Developments Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Brian Doig & Roy Walker Developments Ltd. 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.

Findlay & Coys

Findlay & Company
Chartered Accountants
Peasiehill Road
Arbroath
Angus
DD11 2NJ

26 January 2017

BRIAN DOIG & ROY WALKER DEVELOPMENTS LTD
REGISTERED NUMBER: SC284358

ABBREVIATED BALANCE SHEET
AS AT 30 APRIL 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	2		187		250
Investments	3		490,568		490,568
			<u>490,755</u>		<u>490,818</u>
CURRENT ASSETS					
Stocks		263,386		263,229	
Debtors		4,450		4,450	
Cash at bank and in hand		18,729		23,854	
		<u>286,565</u>		<u>291,533</u>	
CREDITORS: amounts falling due within one year	4	(223,102)		(252,340)	
NET CURRENT ASSETS			<u>63,463</u>		<u>39,193</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>554,218</u>		<u>530,011</u>
CREDITORS: amounts falling due after more than one year	5		(278,672)		(273,002)
NET ASSETS			<u>275,546</u>		<u>257,009</u>
CAPITAL AND RESERVES					
Called up share capital	6		4		2
Profit and loss account			275,542		257,007
SHAREHOLDERS' FUNDS			<u>275,546</u>		<u>257,009</u>

BRIAN DOIG & ROY WALKER DEVELOPMENTS LTD

**ABBREVIATED BALANCE SHEET (continued)
AS AT 30 APRIL 2016**

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 April 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act 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, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 26 January 2017.



Brian S. Doig
Director

The notes on pages 4 to 6 form part of these financial statements.

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment - 25% reducing balance

1.4 Investment properties

Investment properties are included in the Balance Sheet at their open market value in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and are not depreciated. This treatment is contrary to the Companies Act 2006 which states that fixed assets should be depreciated but is, in the opinion of the directors, necessary in order to give a true and fair view of the financial position of the company.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

BRIAN DOIG & ROY WALKER DEVELOPMENTS LTD

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 May 2015 and 30 April 2016	1,700
Depreciation	
At 1 May 2015	1,450
Charge for the year	63
At 30 April 2016	1,513
Net book value	
At 30 April 2016	187
At 30 April 2015	250

3. FIXED ASSET INVESTMENTS

	£
Cost or valuation	
At 1 May 2015 and 30 April 2016	490,568
Net book value	
At 30 April 2016	490,568
At 30 April 2015	490,568

The directors regard the historic cost of these investment properties to be a fair reflection of their current market value.

4. CREDITORS:

Amounts falling due within one year

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5. CREDITORS:

Amounts falling due after more than one year

Creditors include amounts not wholly repayable within 5 years as follows:

	2016	2015
	£	£
Repayable by instalments	211,547	141,002

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BRIAN DOIG & ROY WALKER DEVELOPMENTS LTD

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016**

6. SHARE CAPITAL

	2016	2015
	£	£
Allotted, called up and fully paid		
4 (2015 - 2) Ordinary shares of £1 each	4	2
	<hr/>	<hr/>

2 Ordinary shares of £1 each were issued during the year.