

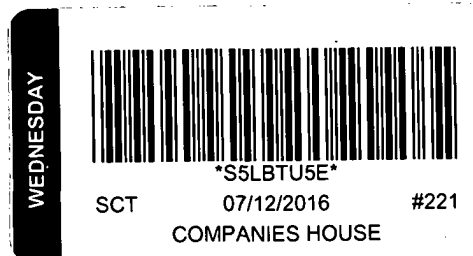
FIONA JANE MACKINNON LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED

30 APRIL 2016

(Company No. SC422523)



NAPIER GRAY LTD
CHARTERED ACCOUNTANTS

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2016

	<u>Note</u>	<u>2016</u> £	<u>2015</u> £
FIXED ASSETS			
Tangible assets	2	557	2,660
CURRENT ASSETS			
Stocks & WIP		4,458	4,546
Debtors		3,190	3,551
Cash at bank and hand		10,174	5,613
		<u>17,822</u>	<u>13,710</u>
CREDITORS			
Amounts falling due within one year		11,494	13,185
NET CURRENT ASSETS			
		<u>6,328</u>	<u>525</u>
TOTAL NET ASSETS			
		<u>6,885</u>	<u>3,185</u>
CAPITAL AND RESERVES			
Share capital - equity	3	1	1
Profit and loss account		6,884	3,184
SHAREHOLDERS FUNDS			
		<u>6,885</u>	<u>3,185</u>

These annual accounts have not been audited because the company is entitled to the exemption provided by s477 Companies Act 2006 and its members have not required the company to obtain an audit of these accounts in accordance with s476.

The director acknowledges her responsibilities for ensuring that :

- i) The company keeps accounting records which comply with s386 of the Companies Act 2006 ;
- ii) The accounts give a true and fair view of the state of affairs of the company as at 30 April 2016 and of its profit or loss for the period then ended in accordance with the requirements s396 Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These accounts were approved by the board on 14 November 2016 and signed on its behalf by :

Fiona J. Mackinnon Fiona Mackinnon
Director

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

1 ACCOUNTING POLICIES

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). The following accounting policies have been applied :

Turnover

Turnover represents sales to external customers at invoiced amounts.

Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets, evenly over their expected useful lives at the following rates :

Fixtures, Fittings & Equipment	- 25% per annum
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Stocks

Stocks are valued at the lower of cost and net realisable value.

Deferred Taxation

The charge for taxation is based on the profit for the year as adjusted for tax purposes. The company has adopted the Financial Reporting Standard for Smaller Entities. In accordance with the standard, full provision is made at current rates for taxation deferred in respect of timing differences. Deferred taxation balances are not discounted.

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

2 TANGIBLE ASSETS

	<u>Fixtures, Fittings & Equipment</u>	<u>Total</u>
Cost	£	£
As at 30 April 2015	9,265	9,265
Additions	283	283
As at 30 April 2016	<u>9,548</u>	<u>9,548</u>
 Aggregate Depreciation		
As at 30 April 2015	6,605	6,605
Charge for year	2,386	2,386
As at 30 April 2016	<u>8,991</u>	<u>8,991</u>
 Net Book Value		
As at 30 April 2016	<u>557</u>	<u>557</u>
As at 30 April 2015	<u>2,660</u>	<u>2,660</u>

3 SHARE CAPITAL

	<u>2016</u>	<u>2015</u>
	No.	No.
Issued and fully paid ordinary shares of £1 each	1	1
	<u>=====</u>	<u>=====</u>