

Registered Number:SC422523

Scotland

Fiona Jane Mackinnon Ltd

Unaudited Financial Statements

For the year ended 30 April 2018

Statement of Financial Position  
As at 30 April 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Property, plant and equipment	2	402	790
		<b>402</b>	<b>790</b>
<b>Current assets</b>			
Inventories	3	3,960	3,872
Trade and other receivables	4	5,068	3,943
Cash and cash equivalents		6,003	5,920
		<b>15,031</b>	<b>13,735</b>
<b>Trade and other payables: amounts falling due within one year</b>	5	(10,725)	(9,424)
<b>Net current assets</b>		<b>4,306</b>	<b>4,311</b>
<b>Total assets less current liabilities</b>		<b>4,708</b>	<b>5,101</b>
<b>Net assets</b>		<b>4,708</b>	<b>5,101</b>
<b>Capital and reserves</b>			
Called up share capital		1	1
Retained earnings		4,707	5,100
<b>Shareholders' funds</b>		<b>4,708</b>	<b>5,101</b>

For the year ended 30 April 2018 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

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

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 21 January 2019 and were signed by:

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Fiona Mackinnon Director

Fiona Jane Mackinnon Ltd

Statement of Financial Position Continued  
For the year ended 30 April 2018

The notes form part of these financial statements

Fiona Jane Mackinnon Ltd

Notes to the Financial Statements  
For the year ended 30 April 2018

**Statutory Information**

Fiona Jane Mackinnon Ltd is a private limited company, limited by shares, domiciled in Scotland, registration number SC422523.

Registered address:

54 Gordon Street

Glasgow

G1 3PU

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

**Revenue recognition**

Turnover comprises the invoiced value of services supplied by the company.

**Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	25% Straight line
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**2. Property, plant and equipment**

	Plant and machinery £
<b>Cost or valuation</b>	
At 01 May 2017	10,204
At 30 April 2018	<b>10,204</b>
<b>Provision for depreciation and impairment</b>	
At 01 May 2017	9,414
Charge for year	388
At 30 April 2018	<b>9,802</b>
<b>Net book value</b>	
At 30 April 2018	<b>402</b>
At 30 April 2017	<b>790</b>

Fiona Jane Mackinnon Ltd

Notes to the Financial Statements Continued  
For the year ended 30 April 2018

**3. Inventories**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Stocks	3,960	3,872

**4. Trade and other receivables**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,770	2,628
Other debtors	1,298	1,315
	<b>5,068</b>	<b>3,943</b>

**5. Trade and other payables: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,312	1,181
Other creditors	9,413	8,243
	<b>10,725</b>	<b>9,424</b>

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.