REGISTERED NUMBER: SC264764 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MAY 2016

FOR

W.B. JAMIESON SERVICES LTD.

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the Year Ended 31 May 2016

COMPANY INFORMATION
for the Year Ended 31 May 2016

DIRECTOR:	D Jamieson
REGISTERED OFFICE:	Gourdieburn Farm Potterton Aberdeenshire AB23 8UY
REGISTERED NUMBER:	SC264764 (Scotland)
ACCOUNTANTS:	Acumen Accountants and Advisors Limited Bon Accord House Riverside Drive Aberdeen Aberdeenshire AB11 7SL

ABBREVIATED BALANCE SHEET
31 May 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		29,666		30,528
			29,666		30,528
CURRENT ASSETS					
Stocks		147,614		187,228	
Debtors		325,413		349,379	
Cash at bank and in hand		223,180		114,853	
		696,207		651,460	
CREDITORS					
Amounts falling due within one year		277,948		379,724	
NET CURRENT ASSETS			418,259		271,736
TOTAL ASSETS LESS CURRENT LIABILITIES			447,925		302,264
PROVISIONS FOR LIABILITIES			2,145		-
NET ASSETS			445,780		302,264
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			445,680		302,164
SHAREHOLDERS' FUNDS			445,780		302,264

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 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 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 26 February 2017 and were signed by:

D Jamieson - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 May 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 net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Office equipment	- 15% on cost

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

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts are capitalised as tangible fixed assets. Assets aquired by hire purchase are depreciated over its useful lives. Obligations under such agreements are included in creditors net of finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account in equal instalments over the period of the agreement.

2. INTANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 June 2015	
and 31 May 2016	31,600
AMORTISATION	
At 1 June 2015	
and 31 May 2016	31,600
NET BOOK VALUE	
At 31 May 2016	-
At 31 May 2015	-

continued...

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 31 May 2016

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 June 2015	124,396
Additions	6,792
Disposals	(57,360)
At 31 May 2016	73,828
DEPRECIATION	
At 1 June 2015	93,868
Charge for year	7,529
Eliminated on disposal	(57,235)
At 31 May 2016	44,162
NET BOOK VALUE	
At 31 May 2016	29,666
At 31 May 2015	30,528

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

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

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

D Jamieson is both a director and shareholder of W B Jamieson Services Limited. At 31 May 2016, there was an outstanding loan of £23,318 (2015: £89.691) due to him from the company. The loan is interest free and there are no fixed repayment terms.

6. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is D Jamieson.

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF
W.B. JAMIESON SERVICES LTD.**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2016 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Bon Accord House
Riverside Drive
Aberdeen
Aberdeenshire
AB11 7SL

27 February 2017