

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016  
FOR  
A & P MACINTYRE LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**A & P MACINTYRE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2016**

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<b>DIRECTOR:</b>	A A Macintyre
<b>SECRETARY:</b>	Mrs P Macintyre
<b>REGISTERED OFFICE:</b>	Burnside Pharmacy 273 Stonelaw Road Burnside Glasgow G73 3RN
<b>REGISTERED NUMBER:</b>	SC239267 (Scotland)
<b>ACCOUNTANTS:</b>	Bannerman Johnstone Maclay 213 St Vincent Street Glasgow G2 5QY

**ABBREVIATED BALANCE SHEET**  
**31 MARCH 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		96,000		192,000
Tangible assets	3		162,067		172,498
Investments	4		<u>500</u>		<u>500</u>
			258,567		364,998
<b>CURRENT ASSETS</b>					
Stocks		112,785		103,892	
Debtors		186,070		191,758	
Cash at bank and in hand		<u>558,393</u>		<u>500,368</u>	
		857,248		796,018	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>410,916</u>		<u>393,512</u>	
<b>NET CURRENT ASSETS</b>			<u>446,332</u>		<u>402,506</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			704,899		767,504
<b>CREDITORS</b>					
Amounts falling due after more than one year			(97,769)		(209,654)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(4,703)</u>		<u>(5,661)</u>
<b>NET ASSETS</b>			<u>602,427</u>		<u>552,189</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Profit and loss account			<u>602,327</u>		<u>552,089</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>602,427</u>		<u>552,189</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**ABBREVIATED BALANCE SHEET - continued**  
**31 MARCH 2016**

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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 2 December 2016 and were signed by:

A A Macintyre - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 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 2008, 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.

- Land and buildings - not provided
- Plant and machinery etc - 33% on cost and 25% on reducing balance

**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 is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2015 and 31 March 2016	1,498,000
<b>AMORTISATION</b>	
At 1 April 2015	1,306,000
Amortisation for year	96,000
At 31 March 2016	1,402,000
<b>NET BOOK VALUE</b>	
At 31 March 2016	96,000
At 31 March 2015	192,000

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 MARCH 2016

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 April 2015	290,068
Additions	8,584
Disposals	<u>(6,385)</u>
At 31 March 2016	<u>292,267</u>
<b>DEPRECIATION</b>	
At 1 April 2015	117,570
Charge for year	16,490
Eliminated on disposal	<u>(3,860)</u>
At 31 March 2016	<u>130,200</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>162,067</u>
At 31 March 2015	<u>172,498</u>

4. FIXED ASSET INVESTMENTS

	Investments other than loans £
<b>COST</b>	
At 1 April 2015 and 31 March 2016	<u>500</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>500</u>
At 31 March 2015	<u>500</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal	2016	2015
Number:	Class:	value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

6. CONTROL

The company is under the control of the director, A A Macintyre.

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.