

Company Registration No. 9664108 (England and Wales)

W G BROWNLIE LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2016

W G BROWNLIE LIMITED

CONTENTS

	Page
Accountants' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 - 4

W G BROWNLIE LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF W G BROWNLIE LIMITED FOR THE YEAR ENDED 30 JUNE 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 W G Brownlie Limited for the year ended 30 June 2016 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of W G Brownlie Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the financial statements of W G Brownlie Limited and state those matters that we have agreed to state to the Board of Directors of W G Brownlie Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than W G Brownlie Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that W G Brownlie Limited 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 W G Brownlie Limited. You consider that W G Brownlie Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of W G Brownlie Limited. 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.

Moore and Smalley LLP Chartered Accountants

Kendal House
Murley Moss Business Village
Oxenholme Road
Kendal
LA9 7RL

16 February 2017

W G BROWNLIE LIMITED**ABBREVIATED BALANCE SHEET****AS AT 30 JUNE 2016**

	Notes	2016 £	£
Fixed assets			
Intangible assets	2		7,333
Tangible assets	2		6,181
			<u>13,514</u>
Current assets			
Debtors		37,494	
		<u>37,494</u>	
Creditors: amounts falling due within one year		<u>(48,744)</u>	
Net current liabilities			<u>(11,250)</u>
Total assets less current liabilities			<u>2,264</u>
Provisions for liabilities			<u>(131)</u>
			<u>2,133</u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			<u>2,033</u>
Shareholders' funds			<u>2,133</u>

For the financial year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 10 February 2017

Mr W Brownlie
Director

Company Registration No. 9664108

W G BROWNLIE LIMITED

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

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts, to the extent that the company has a right to consideration arising from the performance of its contractual agreements.

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.5 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 less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	15% reducing balance
Motor vehicles	25% straight line

1.6 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.7 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

W G BROWNLIE LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2016**

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 July 2015	-	-	-
Additions	11,000	7,798	18,798
	<u>11,000</u>	<u>7,798</u>	<u>18,798</u>
At 30 June 2016	11,000	7,798	18,798
	<u>11,000</u>	<u>7,798</u>	<u>18,798</u>
Depreciation			
At 1 July 2015	-	-	-
Charge for the year	3,667	1,617	5,284
	<u>3,667</u>	<u>1,617</u>	<u>5,284</u>
At 30 June 2016	3,667	1,617	5,284
	<u>3,667</u>	<u>1,617</u>	<u>5,284</u>
Net book value			
At 30 June 2016	7,333	6,181	13,514
	<u>7,333</u>	<u>6,181</u>	<u>13,514</u>

3 Share capital

	2016 £
Allotted, called up and fully paid	
50 'A' Ordinary shares of £1 each	50
50 'B' Ordinary shares of £1 each	50
	<u>100</u>
	<u>100</u>

On incorporation the company issued 50 'A' Ordinary shares and 50 'B' Ordinary shares for a cash consideration of £1 each respectively.

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.