

Barbour All Terrain Tracking Ltd
Unaudited Financial Statements
for the Year Ended 31 March 2020

Whitelaw Wells
The Lighthouse
Heugh Road
North Berwick
EH39 5PX

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for the Year Ended 31 March 2020**

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Barbour All Terrain Tracking Ltd

**Company Information
for the Year Ended 31 March 2020**

DIRECTOR:	D G C Barbour
SECRETARY:	H J Barbour
REGISTERED OFFICE:	17 Walkergate Berwick-Upon-Tweed Northumberland TD15 1DJ
REGISTERED NUMBER:	04094435
ACCOUNTANTS:	Whitelaw Wells The Lighthouse Heugh Road North Berwick EH39 5PX
BANKERS:	The Royal Bank of Scotland plc 32 Court Street Haddington East Lothian EH41 3NS

Balance Sheet
31 March 2020

	Notes	2020 £	£	2019 £	£
FIXED ASSETS					
Tangible assets	4		14,205		18,659
CURRENT ASSETS					
Debtors	5	6,844		58,789	
Cash at bank		<u>42,803</u>		<u>22,051</u>	
		49,647		80,840	
CREDITORS					
Amounts falling due within one year	6	<u>11,292</u>		<u>33,039</u>	
NET CURRENT ASSETS			<u>38,355</u>		<u>47,801</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			52,560		66,460
PROVISIONS FOR LIABILITIES			<u>1,857</u>		<u>2,518</u>
NET ASSETS			<u>50,703</u>		<u>63,942</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>50,603</u>		<u>63,842</u>
			<u>50,703</u>		<u>63,942</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Balance Sheet - continued
31 March 2020

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

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

The financial statements were approved by the director and authorised for issue on 18 May 2020 and were signed by:

D G C Barbour - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2020**

1. STATUTORY INFORMATION

Barbour All Terrain Tracking Ltd is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2019 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2019	165,909
Additions	225
At 31 March 2020	<u>166,134</u>
DEPRECIATION	
At 1 April 2019	147,250
Charge for year	4,679
At 31 March 2020	<u>151,929</u>
NET BOOK VALUE	
At 31 March 2020	<u>14,205</u>
At 31 March 2019	<u>18,659</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	3,951	55,000
Other debtors	<u>2,893</u>	<u>3,789</u>
	<u>6,844</u>	<u>58,789</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	-	298
Taxation and social security	-	14,054
Other creditors	<u>11,292</u>	<u>18,687</u>
	<u>11,292</u>	<u>33,039</u>

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.