

**REGISTERED NUMBER: SC124475 (Scotland)**

**Unaudited Financial Statements**  
**for the Year Ended 30 April 2018**  
**for**  
**Barrtech Design Services Limited**

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**for the Year Ended 30 April 2018**

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**Barrtech Design Services Limited**

**Company Information**  
**for the Year Ended 30 April 2018**

**DIRECTOR:** Barry Fergus

**SECRETARY:** Mrs Angela Jane Fergus

**REGISTERED OFFICE:** 12 Finella Grange  
West Cairnbeg  
Laurencekirk  
AB30 1SE

**REGISTERED NUMBER:** SC124475 (Scotland)

**ACCOUNTANTS:** Gillespie & Anderson  
Chartered Accountants  
147 Bath Street  
Glasgow  
G2 4SN

**Balance Sheet**  
**30 April 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		41,745		28,812
Investments	5		<u>105,782</u>		<u>86,915</u>
			147,527		115,727
<b>CURRENT ASSETS</b>					
Debtors	6	21,646		15,861	
Cash at bank		<u>32,067</u>		<u>56,248</u>	
		53,713		72,109	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>28,918</u>		<u>22,051</u>	
<b>NET CURRENT ASSETS</b>			<u>24,795</u>		<u>50,058</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			172,322		165,785
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(6,392)		-
<b>PROVISIONS FOR LIABILITIES</b>			<u>(1,400)</u>		<u>-</u>
<b>NET ASSETS</b>			<u>164,530</u>		<u>165,785</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>164,528</u>		<u>165,783</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>164,530</u>		<u>165,785</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

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 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**  
**30 April 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 27 December 2018 and were signed by:

Barry Fergus - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2018**

**1. STATUTORY INFORMATION**

Barrtech Design Services Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc                      - 33% on cost and 25% on reducing balance

**Financial instruments**

The Company has no complex financial instruments but does hold basic financial instruments of cash at bank, debtors and creditors.

Cash and cash equivalents comprise solely of cash at bank recognised at historic cost.

Trade and other debtors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method, less any impairment for bad debts (except where the effect of discounting would be immaterial, in which case trade and other debtors are stated at cost less impairment).

Similarly, trade and other creditors are also recognised initially at transaction price with subsequent measurements at amortised cost using the effective interest method, less any impairment for non payment (except where the effect of discounting would be immaterial, in which case trade and other creditors are stated at cost less impairment)

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Fixed asset investments**

Listed fixed asset investments are shown at fair value in the financial statements with revaluation gains and losses included in the income statement.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2).

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2018**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 May 2017	86,366
Additions	34,700
Disposals	(33,093)
At 30 April 2018	<u>87,973</u>
<b>DEPRECIATION</b>	
At 1 May 2017	57,554
Charge for year	13,914
Eliminated on disposal	(25,240)
At 30 April 2018	<u>46,228</u>
<b>NET BOOK VALUE</b>	
At 30 April 2018	<u>41,745</u>
At 30 April 2017	<u>28,812</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
<b>COST</b>	
Additions	<u>34,700</u>
At 30 April 2018	<u>34,700</u>
<b>DEPRECIATION</b>	
Charge for year	<u>8,675</u>
At 30 April 2018	<u>8,675</u>
<b>NET BOOK VALUE</b>	
At 30 April 2018	<u>26,025</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2018**

**5. FIXED ASSET INVESTMENTS**

	Other investments £
<b>COST OR VALUATION</b>	
At 1 May 2017	86,915
Additions	13,183
Revaluations	<u>5,684</u>
At 30 April 2018	<u>105,782</u>
<b>NET BOOK VALUE</b>	
At 30 April 2018	<u>105,782</u>
At 30 April 2017	<u>86,915</u>

The fixed asset investments are shown at fair value. The historical cost of the investments at 30 April 2018 is £91,472. (2017 - £78,290).

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	20,655	13,441
Other debtors	<u>991</u>	<u>2,420</u>
	<u>21,646</u>	<u>15,861</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Hire purchase contracts	5,900	-
Taxation and social security	14,937	14,775
Other creditors	<u>8,081</u>	<u>7,276</u>
	<u>28,918</u>	<u>22,051</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2018 £	2017 £
Hire purchase contracts	<u>6,392</u>	<u>-</u>

**9. SECURED DEBTS**

The following secured debts are included within creditors:

	2018 £	2017 £
Hire purchase contracts	<u>12,292</u>	<u>-</u>

The hire purchase creditor is secured over the asset to which it relates.

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.