REGISTERED NUMBER: SC222007 (Scotland)

Financial Statements For The Year Ended 30 November 2018

for

BBI Better Business International (Scotland) Ltd.

Contents of the Financial Statements
For The Year Ended 30 November 2018

BBI Better Business International (Scotland) Ltd.

Company Information
For The Year Ended 30 November 2018

DIRECTORS:	D Harrison N Storey
SECRETARY:	Mrs A Storey
REGISTERED OFFICE:	Suite 4.1.A 290 Bath Street Glasgow G2 4JR
REGISTERED NUMBER:	SC222007 (Scotland)
ACCOUNTANTS:	Robb Ferguson Chartered Accountants Regent Court 70 West Regent Street Glasgow G2 2QZ

Abridged Statement of Financial Position
30 November 2018

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		5,932		2,787
			5,932		2,787
CURRENT ASSETS					
Debtors		58,039		61,002	
Cash at bank		139,250		133,446	
		197,289		194,448	
CREDITORS					
Amounts falling due within one year		7,094		11,091	
NET CURRENT ASSETS			190,195		183,357
TOTAL ASSETS LESS CURRENT LIABILITIES			196,127		186,144
CAPITAL AND RESERVES					
Called up share capital			1,251		1,251
Retained earnings			194,876		184,893
SHAREHOLDERS' FUNDS			196,127		186,144

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

continued...

Abridged Statement of Financial Position - continued
30 November 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.

All the members have consented to the preparation of an abridged Statement of Comprehensive Income and an abridged Statement of Financial Position for the year ended 30 November 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors on 19 August 2019 and were signed on its behalf by:

D Harrison - Director

1. STATUTORY INFORMATION

BBI Better Business International (Scotland) Ltd. 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 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 represents net invoiced sales of services, excluding value added tax. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due.

Amortisation
Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Trademark - 25% Straight Line

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Website	- 33.33% on cost
Fixtures and fittings	- 15% on reducing balance
Computer Equipment	- 33.33% on cost

All fixed assets are initially recorded at cost.

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2. **ACCOUNTING POLICIES - continued**

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 tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Current or deferred taxation assets and liabilities are not discounted.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 3) .

4. **INTANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 December 2017	
and 30 November 2018	1,461
AMORTISATION	
At 1 December 2017	
and 30 November 2018	1,461
NET BOOK VALUE	
At 30 November 2018	-
At 30 November 2017	-

continued...

5. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 December 2017	**41,497**
Additions	**5,453**
At 30 November 2018	**46,950**
DEPRECIATION	
At 1 December 2017	**38,710**
Charge for year	**2,308**
At 30 November 2018	**41,018**
NET BOOK VALUE	
At 30 November 2018	**5,932**
At 30 November 2017	2,787

6. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	**7,020**	8,240
Between one and five years	**-**	7,020
	7,020	15,260