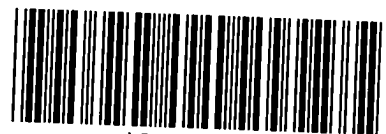


AMENDED

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2018**  
**FOR**  
**BYRNE'S OF MILNGAVIE LTD.**

FRIDAY



SCT \*S7ZD6SAP\*  
15/02/2019 #209  
COMPANIES HOUSE

**BYRNE'S OF MILNGAVIE LTD.**

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for the Year Ended 31 May 2018**

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**BYRNE'S OF MILNGAVIE LTD.**

**COMPANY INFORMATION**  
**for the Year Ended 31 May 2018**

**DIRECTORS:**

G MacNay  
Mrs B MacNay

**REGISTERED OFFICE:**

43 Muirhead Way  
Bishopbriggs  
G64 1YG

**REGISTERED NUMBER:**

SC343245 (Scotland)

**ACCOUNTANTS:**

Curle & Co  
Chartered Accountants  
22 Backbrae Street  
Kilsyth  
G65 0NH

**BANKERS:**

Santander  
PO Box 10102  
21 Prescot Street  
London  
E1 8TN

**BYRNE'S OF MILNGAVIE LTD. (REGISTERED NUMBER: SC343245)**

**ABRIDGED BALANCE SHEET**  
**31 May 2018**

	Notes	31.5.18 £	£	31.5.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		30,737		38,421
<b>CURRENT ASSETS</b>					
Stocks		5,857		5,324	
Debtors		22,628		21,617	
Cash at bank and in hand		53,229		62,239	
		<u>81,714</u>		<u>89,180</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>96,651</u>		<u>113,392</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(14,937)</u>		<u>(24,212)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>15,800</b>		<b>14,209</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>13,568</u>		<u>8,969</u>
<b>NET ASSETS</b>			<u><b>2,232</b></u>		<u><b>5,240</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>1,000</b>		<b>1,000</b>
Retained earnings			<u><b>1,232</b></u>		<u><b>4,240</b></u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>2,232</b></u>		<u><b>5,240</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

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 Balance Sheet for the year ended 31 May 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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

The notes form part of these financial statements

**BYRNE'S OF MILNGAVIE LTD. (REGISTERED NUMBER: SC343245)**

**ABRIDGED BALANCE SHEET - continued**  
**31 May 2018**

The financial statements were approved by the Board of Directors on 11 January 2019 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G MacNay', with a stylized flourish at the end.

G MacNay - Director

The notes form part of these financial statements

**BYRNE'S OF MILNGAVIE LTD.**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 May 2018**

**1. STATUTORY INFORMATION**

Byrne's Of Milngavie 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.

**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.

**Turnover and revenue recognition**

Turnover represents net invoiced sales of goods and services, excluding VAT. Revenue is recognised when goods and services are provided to the customer.

**Tangible fixed assets**

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

Fixtures and fittings                      - 20% 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.

**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.

**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 32 (2017 - 32).

**BYRNE'S OF MILNGAVIE LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 May 2018**

**4. TANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 June 2017	
and 31 May 2018	<u>75,405</u>
<b>DEPRECIATION</b>	
At 1 June 2017	<u>36,984</u>
Charge for year	<u>7,684</u>
At 31 May 2018	<u>44,668</u>
<b>NET BOOK VALUE</b>	
At 31 May 2018	<u>30,737</u>
At 31 May 2017	<u>38,421</u>

**5. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.5.18</b>	<b>31.5.17</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Bank loans	<b>10,818</b>	22,533
Other loans	<b>7,000</b>	14,200
	<u><b>17,818</b></u>	<u>36,733</u>
 Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u><b>13,568</b></u>	<u>8,969</u>

**6. ULTIMATE CONTROLLING PARTY**

The company is wholly owned & controlled by the directors

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BYRNE'S OF MILNGAVIE LTD.**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Byrne's Of Milngavie Ltd. for the year ended 31 May 2018 which comprise the Income Statement, Abridged Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Byrne's Of Milngavie Ltd., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Byrne's Of Milngavie Ltd. and state those matters that we have agreed to state to the Board of Directors of Byrne's Of Milngavie Ltd., as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Byrne's Of Milngavie Ltd. 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 Byrne's Of Milngavie Ltd.. You consider that Byrne's Of Milngavie Ltd. 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 Byrne's Of Milngavie Ltd.. 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.



Curle & Co  
Chartered Accountants  
22 Backbrae Street  
Kilsyth  
G65 0NH

Date: 11/1/19