Registered number: SC358109

A.& B. BROWN BUILDING SERVICES LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

Gallone & Co
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Bo'ness
West Lothian
EH51 9AE

A.& B. Brown Building Services Limited
Financial Statements
For The Year Ended 30 April 2020

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A.& B. Brown Building Services Limited
Balance Sheet
As at 30 April 2020

Registered number: SC358109

	Notes	2020 £	2020 £	2019 £	2019 £
FIXED ASSETS					
Tangible Assets	**3**		775		1,045
			775		1,045
CURRENT ASSETS					
Stocks	**4**	-		15,000	
Debtors	**5**	290		21,129	
		290		36,129	
Creditors: Amounts Falling Due Within One Year	**6**	(66,243)		(96,752)	
NET CURRENT ASSETS (LIABILITIES)			(65,953)		(60,623)
TOTAL ASSETS LESS CURRENT LIABILITIES			(65,178)		(59,578)
NET LIABILITIES			(65,178)		(59,578)
CAPITAL AND RESERVES					
Called up share capital	**7**		100		100
Profit and Loss Account			(65,278)		(59,678)
SHAREHOLDERS' FUNDS			(65,178)		(59,578)

For the year ending 30 April 2020 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Alan Brown

Director
30/04/2021

The notes on pages 3 to 5 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The directors have identified material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern, however, the going concern basis remains appropriate.

1.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	50% Reducing balance
Motor Vehicles	25% Reducing balance

1.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 3 (2019: 3)

3. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 May 2019	2,226	9,925	12,151
As at 30 April 2020	2,226	9,925	12,151
Depreciation			
As at 1 May 2019	2,193	8,913	11,106
Provided during the period	17	253	270
As at 30 April 2020	2,210	9,166	11,376
Net Book Value			
As at 30 April 2020	16	759	775
As at 1 May 2019	33	1,012	1,045

4. **Stocks**

	2020	2019
	£	£
Stock - work in progress	-	15,000
	-	15,000

5. **Debtors**

	2020	2019
	£	£
Due within one year		
Other debtors	-	37
Corporation tax recoverable assets	36	36
VAT	254	21,056
	290	21,129

6. **Creditors: Amounts Falling Due Within One Year**

	2020	2019
	£	£
Trade creditors	-	1,663
Bank loans and overdrafts	7,192	7,650
Other taxes and social security	-	10,512
Accruals and deferred income	3,070	2,170
Directors' loan accounts	55,981	74,757
	66,243	96,752

7. **Share Capital**

	2020	2019
Allotted, Called up and fully paid	100	100

8. **Directors Advances, Credits and Guarantees**

Included within Creditors are the following loans to directors:

	As at 1 May 2019	Amounts advanced	Amounts repaid	Amounts written off	As at 30 April 2020
	£	£	£	£	£
Mr Alan Brown	74,757	10,500	29,277	-	55,980

The above loan is unsecured, interest free and repayable on demand.

9. **General Information**

A.& B. Brown Building Services Limited is a private company, limited by shares, incorporated in Scotland, registered number SC358109 . The registered office is 34 Leyland Road, Bathgate, EH48 2TL.

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.