

**REGISTERED NUMBER: SC420701 (Scotland)**

**Unaudited Financial Statements for the Year Ended 31 March 2019**

**for**

**Bryan Davidson (Joinery) Ltd**

Reid & Fraser  
Chartered Accountants  
92 High Street  
Wick  
Caithness  
KW1 4LY

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for the Year Ended 31 March 2019**

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**Bryan Davidson (Joinery) Ltd**

**Company Information  
for the Year Ended 31 March 2019**

<b>DIRECTOR:</b>	B Davidson
<b>REGISTERED OFFICE:</b>	20 Church Lane Halkirk Caithness KW12 6YA
<b>REGISTERED NUMBER:</b>	SC420701 (Scotland)
<b>ACCOUNTANTS:</b>	Reid & Fraser Chartered Accountants 92 High Street Wick Caithness KW1 4LY
<b>BANKERS:</b>	The Royal Bank of Scotland 11 Olrig Street Thurso Caithness KW147BL

**Bryan Davidson (Joinery) Ltd (Registered number: SC420701)**

**Balance Sheet  
31 March 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	4	15,222	3,241
<b>CURRENT ASSETS</b>			
Debtors	5	10,578	12,276
Cash at bank		<u>44,826</u>	<u>43,941</u>
		<b>55,404</b>	56,217
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(14,918)</u>	<u>(7,438)</u>
<b>NET CURRENT ASSETS</b>		<u><b>40,486</b></u>	<u>48,779</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>55,708</b></u>	<u>52,020</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>55,608</u>	<u>51,920</u>
		<u><b>55,708</b></u>	<u>52,020</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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
- (b) 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.

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 8 July 2019 and were signed by:

B Davidson - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

**1. STATUTORY INFORMATION**

Bryan Davidson (Joinery) 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 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.

Plant and machinery etc - 25% reducing balance and 15% reducing balance

**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.

**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 (2018 - 1).

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2018	8,047
Additions	17,475
Disposals	(3,500)
At 31 March 2019	<u>22,022</u>
<b>DEPRECIATION</b>	
At 1 April 2018	4,806
Charge for year	4,663
Eliminated on disposal	(2,669)
At 31 March 2019	<u>6,800</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>15,222</u>
At 31 March 2018	<u>3,241</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	10,578	11,468
Other debtors	-	808
	<u>10,578</u>	<u>12,276</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Hire purchase contracts	10,789	-
Trade creditors	445	-
Taxation and social security	2,974	7,438
Other creditors	710	-
	<u>14,918</u>	<u>7,438</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.