

Company registration number: SC516034



**R. Bruners Retail Sales Limited**

**Unaudited abridged financial statements  
(Applying the Companies Act 2006, Section 444 exemption)**

**for the year ended**

**30th September 2018**

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## **R. Bruners Retail Sales Limited**

### **Chartered Accountants' Report to the director on the preparation of the unaudited statutory financial statements of R. Bruners Retail Sales Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of R. Bruners Retail Sales Limited for the year ended 30th September 2018 which comprise the abridged statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at [www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017](http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017).

This report is made solely to the director of R. Bruners Retail Sales Limited, in accordance with the terms of our engagement letter dated 6th March 2017. Our work has been undertaken solely to prepare for your approval the financial statements of R. Bruners Retail Sales Limited and state those matters that we have agreed to state to the director in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at [www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017](http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than R. Bruners Retail Sales Limited and its director for our work or for this report.

It is your duty to ensure that R. Bruners Retail Sales Limited 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 loss. You consider that R. Bruners Retail Sales Limited 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 R. Bruners Retail Sales Limited. 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.

**James Milne**

Chartered Accountants  
5 Bon Accord Square  
Aberdeen  
AB11 6XZ

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# R. Bruners Retail Sales Limited

## Abridged statement of financial position at 30th September 2018



	2018		2017	
	£	£	£	£
<b>Current assets</b>				
Stocks	634		210	
Cash at bank and in hand	542		617	
	<u>1,176</u>		<u>827</u>	
<b>Creditors: amounts falling due within one year</b>	<u>(1,507)</u>		<u>(591)</u>	
<b>Net current (liabilities)/assets</b>		(331)		236
<b>Net (liabilities)/assets</b>		<u>(331)</u>		<u>236</u>
<b>Capital and reserves</b>				
Called up share capital		100		100
Profit and loss account		<u>(431)</u>		<u>136</u>
<b>Shareholders' (deficit)/funds</b>		<u>(331)</u>		<u>236</u>

For the year ending 30th September 2018 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The director acknowledge his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

All of the members have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ended 30th September 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

These financial statements were approved and authorised for issue on *5 June 2019* and are signed by:

**Rids Bruners**

Director

Company registration number: SC516034

The notes on pages 3 and 4 form part of these financial statements.

# R. Bruners Retail Sales Limited



## Notes to the financial statements for the year ended 30th September 2018

### 1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 17 Keithmuir Gardens, Drumoak, Banchory, AB31 5AA.

### 2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Turnover

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying goods, plus value added tax charged at the relevant rate less value added tax payable to HM Revenue & Customs under the flat rate scheme for small businesses.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

### 4. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

2018		
Balance brought forward	Advances/ (credits) to the director	Balance outstanding
£	£	£
Rids Bruners	(25)	(978)
2017		
Balance brought forward	Advances/ (credits) to the director	Balance outstanding
£	£	£
Rids Bruners	189	(25)

**R. Bruners Retail Sales Limited**



**Notes to the financial statements (continued)  
for the year ended 30th September 2018**

**5. Controlling party**

Rids Bruners, director, controls the company by virtue of a controlling interest of 100% of the issued ordinary share capital.