Registration number: SC201020

B. & B. Lifting Equipment Ltd.

Annual Report and Unaudited Financial Statements
for the Year Ended 30 April 2017

Accountants Plus
Chartered Certified Accountants
Upper Floor, Unit 1
82 Muir Street
Hamilton
Lanarkshire
ML3 6BJ

B. & B. Lifting Equipment Ltd.

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B. & B. Lifting Equipment Ltd.

Company Information

Directors	Mr William James Cardwell Rae Mrs Elizabeth Geddes Neil Rae
Registered office	Upper Floor, Unit 1 82 Muir Street Hamilton Lanarkshire ML3 6BJ
Accountants	Accountants Plus Chartered Certified Accountants Upper Floor, Unit 1 82 Muir Street Hamilton Lanarkshire ML3 6BJ

B. & B. Lifting Equipment Ltd.

Directors' Report for the Year Ended 30 April 2017

The directors present their report and the financial statements for the year ended 30 April 2017.
This report has been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime.

Directors of the company

The directors who held office during the year were as follows:

Mr William James Cardwell Rae

Mrs Elizabeth Geddes Neil Rae

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 17 November 2017 and signed on its behalf by:

.....
Mr William James Cardwell Rae
Director

B. & B. Lifting Equipment Ltd.

Statement of Directors' Responsibilities

The directors acknowledge their responsibilities for preparing the report and financial statements in accordance with the Companies Act 2006, and all applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of B. & B. Lifting Equipment Ltd. for the Year Ended 30 April 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of B. & B. Lifting Equipment Ltd. for the year ended 30 April 2017 as set out on pages 5 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at
http://www.accaglobal.com/gb/en/discover/public-value/rulebook.html.

This report is made solely to the Board of Directors of B. & B. Lifting Equipment Ltd., as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of B. & B. Lifting Equipment Ltd. and state those matters that we have agreed to state to the Board of Directors of B. & B. Lifting Equipment Ltd., as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than B. & B. Lifting Equipment Ltd. and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that B. & B. Lifting Equipment Ltd. has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of B. & B. Lifting Equipment Ltd.. You consider that B. & B. Lifting Equipment 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 accounts of B. & B. Lifting Equipment 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 accounts.

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Accountants Plus
Chartered Certified Accountants
Upper Floor, Unit 1
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Hamilton
Lanarkshire
ML3 6BJ

17 November 2017

B. & B. Lifting Equipment Ltd.

(Registration number: SC201020)
Statement of Financial Position as at 30 April 2017

	Note	2017 £	2016 £
Fixed assets		9,962	11,833
Current assets		53,837	47,370
Creditors: Amounts falling due within one year		(4,444)	(5,519)
Net current assets		49,393	41,851
Total assets less current liabilities		59,355	53,684
Provisions for liabilities		-	(1,562)
Accruals and deferred income		(950)	(950)
		58,405	51,172
Capital and reserves		58,405	51,172

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

For the financial year ending 30 April 2017 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 of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved and authorised by the Board on 17 November 2017 and signed on its behalf by:

.....

Mr William James Cardwell Rae

Director

B. & B. Lifting Equipment Ltd.

(Registration number: SC201020)
Statement of Financial Position as at 30 April 2017

Notes to the Financial Statements for the Year Ended 30 April 2017

1 General information

The company is a private company limited by share capital incorporated in Scotland.

The address of its registered office is:
Upper Floor, Unit 1
82 Muir Street
Hamilton
Lanarkshire
ML3 6BJ

The principal place of business is:
Unit 8
Stirling Road Industrial Estate
Airdrie
Lanarkshire
ML6 7UD

These financial statements were authorised for issue by the Board on 17 November 2017.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

2 Related party transactions

Transactions with directors

2017	At 1 May 2016 £	Advances to directors £	At 30 April 2017 £
Mr William James Cardwell Rae			
Interest free loan with no fixed repayment terms	1,874	(500)	1,374
Mrs Elizabeth Geddes Neil Rae			
Interest free loan with no fixed repayment terms	1,874	(500)	1,374

2016	At 1 May 2015 £	Advances to directors £	Repayments by director £	At 30 April 2016 £
Mr William James Cardwell Rae				
Interest free loan with no fixed repayment terms	124	(1,250)	3,000	1,874

Mrs Elizabeth Geddes Neil Rae				
Interest free loan with no fixed repayment terms	124	(1,250)	3,000	1,874

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.