Registered number
SC378613

NEW BUILD NUCLEAR CONSULTING LTD

Filleted Accounts

31 May 2018

NEW BUILD NUCLEAR CONSULTING LTD

Company Information

Directors

A McWhirter

M McWhirter

Accountants

John Kerr & Company CA

32a Hamilton Street

Saltcoats

North Ayrshire

KA21 5DS

Registered office

32A Hamilton Street

Saltcoats

Ayrshire

KA21 5DS

Registered number

SC378613

NEW BUILD NUCLEAR CONSULTING LTD

Registered number: SC378613

Directors' Report

The directors present their report and accounts for the year ended 31 May 2018.

Principal activities

The company's principal activity during the year continued to be consultancy services to the nuclear industry.

Directors

The following persons served as directors during the year:

A McWhirter
M McWhirter

Small company provisions

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

This report was approved by the board on 12 December 2018 and signed on its behalf.

M McWhirter
Director

NEW BUILD NUCLEAR CONSULTING LTD

Accountants' Report

Accountants' report to the directors of

NEW BUILD NUCLEAR CONSULTING LTD

You consider that the company is exempt from an audit for the year ended 31 May 2018. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

John Kerr & Company CA
Chartered Accountants

32a Hamilton Street
Saltcoats
North Ayrshire
KA21 5DS

12 December 2018

NEW BUILD NUCLEAR CONSULTING LTD

Registered number: SC378613

Balance Sheet

as at 31 May 2018

	Notes		2018		2017
			£		£
Current assets					
Debtors	2	2,003		1,517	
Cash at bank and in hand		26,475		32,161	
		28,478		33,678	
Creditors: amounts falling due within one year	3	(4,407)		(4,080)	
Net current assets			24,071		29,598
Net assets			24,071		29,598
Capital and reserves					
Called up share capital			2		2
Profit and loss account			24,069		29,596
Shareholders' funds			24,071		29,598

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S McWhirter

Director

Approved by the board on 12 December 2018

NEW BUILD NUCLEAR CONSULTING LTD

Notes to the Accounts

for the year ended 31 May 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 **Debtors**	2018	2017
	£	£
Trade debtors	2,003	1,517

3 **Creditors: amounts falling due within one year**	2018	2017
	£	£
Taxation and social security costs	2,215	1,319
Other creditors	2,192	2,761
	4,407	4,080

4 Other information

NEW BUILD NUCLEAR CONSULTING LTD is a private company limited by shares and incorporated in Scotland. Its registered office is:

32A Hamilton Street

Saltcoats

Ayrshire

KA21 5DS

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.