REGISTRAR OF COMPANIES
PLEASE SIGN & RETURN

COMPANY REGISTRATION NUMBER: SC406413

Pinzgauer Limited

Unaudited Financial Statements

For the year ended

31 August 2018

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SCT 09/05/2019 #256
COMPANIES HOUSE

I.A.STEWART & CO
Chartered Accountants
The Mechanics Workshop
New Lanark
ML11 9DB

Pinzgauer Limited

Financial Statements

Year ended 31 August 2018

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Pinzgauer Limited

Director's Report

Year ended 31 August 2018

The director presents his report and the unaudited financial statements of the company for the year ended 31 August 2018.

The company has been dormant as defined in section 1169 of the Companies Act 2006 throughout the year and preceding financial year. It is anticipated that the company will remain dormant for the foreseeable future.

Director

The director who served the company during the year was as follows:

Mr D Harrison

Directors' responsibilities statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with 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 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 then apply them consistently;
- make judgments 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. 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 15 April 2019 and signed on behalf of the board by:

Mr D Harrison
Director

Registered office:
Block A
Roadmeetings Industrial Estate
Carluke
Lanarkshire
ML8 4QE

Pinzgauer Limited

Statement of Financial Position

31 August 2018

	Note	2018 £	£	2017 £
Current assets				
Cash at bank and in hand		1		1
Net current assets			1	1
Total assets less current liabilities			1	1
Capital and reserves				
Called up share capital			1	1
Shareholders funds			1	1

These financial statements have been prepared 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'.

The company did not trade during the current year or prior year and has not made either a profit or loss.

For the year ending 31 August 2018 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

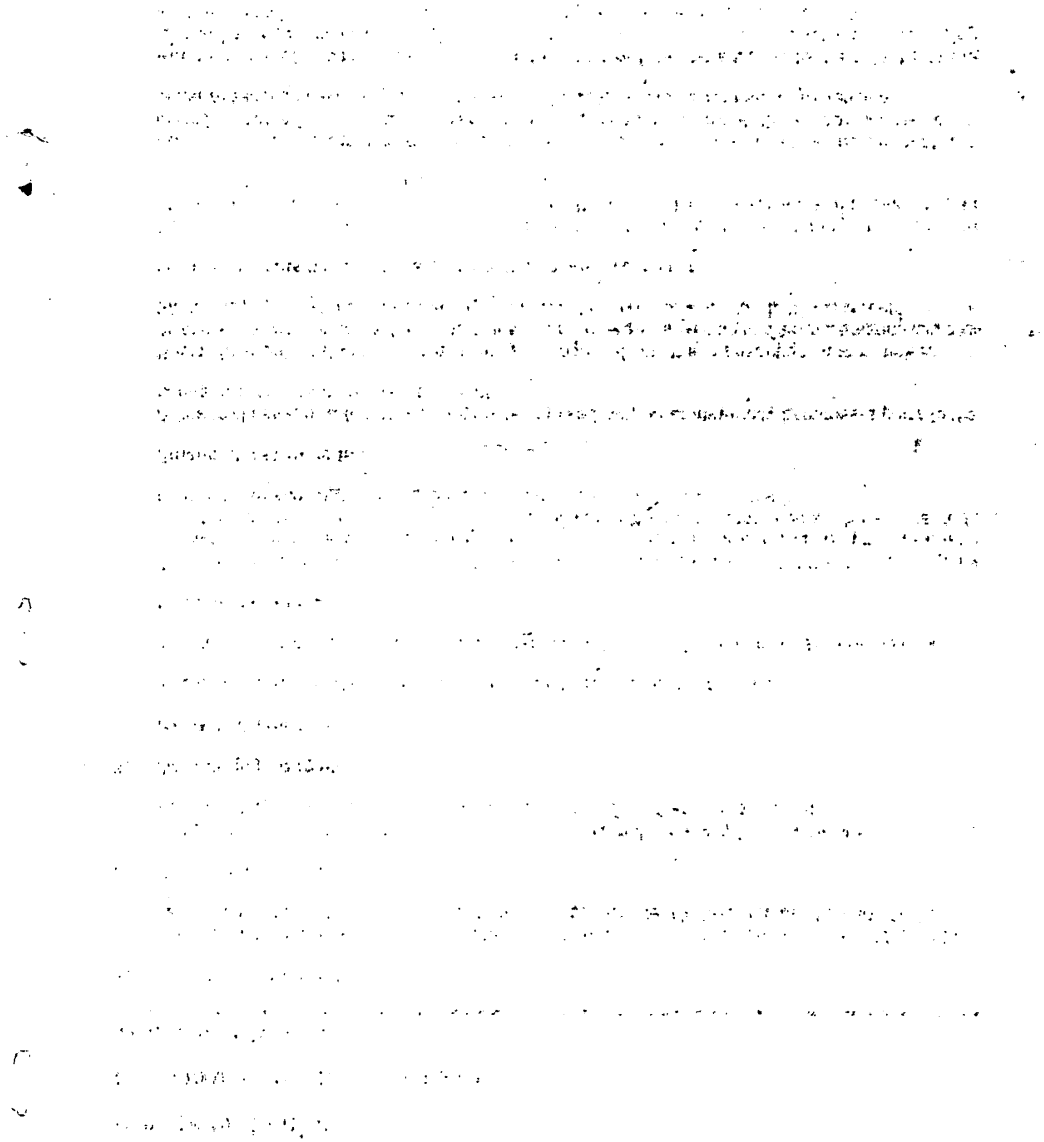
Director's responsibilities:

- The members 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 acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 15 April 2019, and are signed on behalf of the board by:

Mr D Harrison
Director

Company registration number: SC406413



1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is Block A, Roadmeetings Industrial Estate, Carluke, Lanarkshire, ML8 4QE.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102; 'The Financial Reporting Standard applicable in the UK and the 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.

Income statement

The company is dormant as defined by section 1169 of the Companies Act 2006. The company received no income and incurred no expenditure during the current year or prior year and therefore no income statement is presented within these financial statements. There have been no movements in shareholders funds during the current year or prior year.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

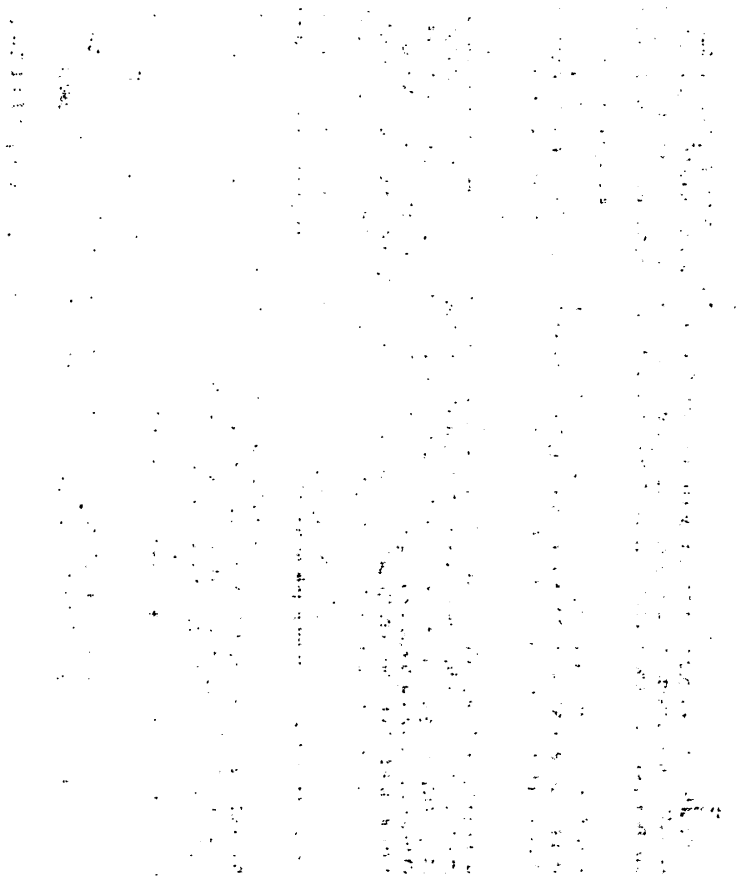
Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

The following pages do not form part of the financial statements.



Pinzgauer Limited

Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Pinzgauer Limited

Year ended 31 August 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pinzgauer Limited for the year ended 31 August 2018, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance.

This report is made solely to the director of Pinzgauer Limited in accordance with the terms of our engagement letter dated 31 May 2018. Our work has been undertaken solely to prepare for your approval the financial statements of Pinzgauer Limited and state those matters that we have agreed to state to you in this report in accordance with the requirements of ICAS as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pinzgauer Limited and its director for our work or for this report.

It is your duty to ensure that Pinzgauer 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 profit of Pinzgauer Limited. You consider that Pinzgauer 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 Pinzgauer 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.

I.A.STEWART & CO
Chartered Accountants

The Mechanics Workshop
New Lanark
ML11 9DB

15 April 2019