REGISTERED NUMBER: SC410087 (Scotland)

Unaudited Financial Statements for the Year Ended 31 October 2018

for

Baigali Limited

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for the Year Ended 31 October 2018

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Baigali Limited

Company Information
for the Year Ended 31 October 2018

DIRECTORS:	G Pugsley Mrs L Pugsley
REGISTERED OFFICE:	54 Liberton Brae Edinburgh EH16 6AF
REGISTERED NUMBER:	SC410087 (Scotland)
ACCOUNTANTS:	Dawn Goddard CA Goddard Accounting and Tax Solutions Duncargen St Margaret's Drive Dunblane Stirlingshire FK15 0DP

Baigali Limited (Registered number: SC410087)

Balance Sheet
31 October 2018

	Notes	31.10.18 £	£	31.10.17 £	£
FIXED ASSETS					
Tangible assets	4		3,423		2,156
CURRENT ASSETS					
Stocks		10,712		5,718	
Debtors	5	17,579		9,335	
Cash at bank		-		18,818	
		28,291		33,871	
CREDITORS					
Amounts falling due within one year	6	19,364		22,750	
NET CURRENT ASSETS			8,927		11,121
TOTAL ASSETS LESS CURRENT LIABILITIES			12,350		13,277
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			12,346		13,273
			12,350		13,277

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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

(b) and of its profit or loss for each financial year in accordance with the requirements of 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 Board of Directors on 25 May 2019 and were signed on its behalf by:

G Pugsley - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 October 2018

1. STATUTORY INFORMATION

Baigali Limited 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents net invoiced sales of goods and services, excluding value added tax.

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 - 33% on cost and 20% on cost.

Computer equipment - 50% on cost.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making the due allowance for obsolete and slow moving items.

Taxation
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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to
profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2017 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 November 2017	8,030
Additions	3,323
At 31 October 2018	11,353
DEPRECIATION	
At 1 November 2017	5,874
Charge for year	2,056
At 31 October 2018	7,930
NET BOOK VALUE	
At 31 October 2018	3,423
At 31 October 2017	2,156

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.18	31.10.17
	£	£
Trade debtors	6,720	5,470
Other debtors	10,859	3,865
	17,579	9,335

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.18	31.10.17
	£	£
Bank loans and overdrafts	1,789	-
Taxation and social security	18,474	22,300
Other creditors	(899)	450
	19,364	22,750

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 October 2018 and 31 October 2017:

	31.10.18	31.10.17
	£	£
G Pugsley and Mrs L Pugsley		
Balance outstanding at start of year	-	-
Amounts advanced	109,457	121,731
Amounts repaid	(102,000)	(121,731)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	7,457	-

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £50,000 were paid to the directors .

In the same period the directors rented office space to the company based on a cost basis.
An annual rate of £4,099 was charged (2017 : £3,668)

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Baigali Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial
statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned
that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the
Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Baigali
Limited for the year ended 31 October 2018 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity 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 http://www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of Baigali Limited, as a body, in accordance with the terms of our engagement letter dated 19 December 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Baigali Limited and state those matters that we have agreed to state to the Board of Directors of Baigali Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Baigali 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 Baigali Limited. You consider that Baigali 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 Baigali 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.

Dawn Goddard CA
Goddard Accounting and Tax Solutions
Duncargen
St Margaret's Drive
Dunblane
Stirlingshire
FK15 0DP

25 May 2019

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.