Registered number: SC490413

VWK CONSTRUCTION MANAGEMENT SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2018

Cathedral Accounting Services

35 Montgomery Crescent
Dunblane
FK15 9FB

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Unaudited Financial Statements
For The Year Ended 31 October 2018

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VWK CONSTRUCTION MANAGEMENT SERVICES LIMITED
Balance Sheet
As at 31 October 2018

Registered number: SC490413

	Notes	2018 £	2018 £	2017 £	2017 £
CURRENT ASSETS					
Debtors	3	1		4,509	
Cash at bank and in hand		4,662		20,112	
		4,663		24,621	
Creditors: Amounts Falling Due Within One Year	4	(524)		(911)	
NET CURRENT ASSETS (LIABILITIES)			4,139		23,710
TOTAL ASSETS LESS CURRENT LIABILITIES			4,139		23,710
NET ASSETS			4,139		23,710
CAPITAL AND RESERVES					
Called up share capital	5		1		1
Profit and Loss Account			4,138		23,709
SHAREHOLDERS' FUNDS			4,139		23,710

For the year ending 31 October 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 member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Victor Knox

27 November 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2018	2017
Office and administration	1	1
	1	1

3. Debtors

	2018	2017
	£	£
Due within one year		
Corporation tax recoverable assets	-	4,508
Called up share capital not paid	1	1
	1	4,509

4. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Other taxes and social security	99	106
Accruals and deferred income	425	805
	524	911

5. **Share Capital**

	2018	2017
Call Up Share Capital not Paid	1	1
Amount of Allotted, Call Up Share Capital	1	1

6. **General Information**

VWK CONSTRUCTION MANAGEMENT SERVICES LIMITED is a private company, limited by shares, incorporated in Scotland, registered number SC490413. The registered office is 70 ROMAN WAY, DUBLANE, PERTHSHIRE, FK15 9DL.

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.