COMPANY REGISTRATION NUMBER: SC495656

Brough Technical Services Limited

Filleted Unaudited Financial Statements

31 January 2017

Brough Technical Services Limited

Financial Statements

Year ended 31 January 2017

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Brough Technical Services Limited

Statement of Financial Position

31 January 2017

	Note	2017 £	£	2016 £
Current assets				
Debtors	5	–		6,000
Cash at bank and in hand		87,134		73,105
		87,134		79,105
Creditors: amounts falling due within one year	6	86,661		77,539
Net current assets			473	1,566
Total assets less current liabilities			473	1,566
Net assets			473	1,566
Capital and reserves				
Called up share capital			3	3
Profit and loss account			470	1,563
Members funds			473	1,566

These financial statements have been prepared and delivered 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'.

In accordance with section 444 of the Companies Act 2006, the income statement has not been delivered.

For the year ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small 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 5 September 2017 , and are signed on behalf of the board by:

Mr D Brough

Director

Company registration number: SC495656

Brough Technical Services Limited

Notes to the Financial Statements

Year ended 31 January 2017

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 20 Elmwood Road, Dundee, DD2 2DS.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, '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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 21 January 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note .

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Employee numbers

The average number of persons employed by the company during the year, including the director, amounted to 1 (2016: 1).

5. Debtors

	2017	2016
	£	£
Trade debtors	**–**	6,000

6. Creditors: amounts falling due within one year

	2017	2016
	£	£
Corporation tax	**5,226**	11,265
Social security and other taxes	**954**	6,334
Other creditors	**80,481**	59,940
	86,661	77,539

7. Director's advances, credits and guarantees

The company was under the control of Mr Brough throughout the current and previous year. Mr Brough is the managing director and majority shareholder. At the year end the company owed Mr Brough £74,568 (last year £59,027).

8. Related party transactions

During the year dividends totalling £22,000 were paid to the shareholders.

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.