Unaudited Financial Statements for the Year Ended 31 July 2023

for

Kingfisher Scotland Ltd

LMC Accountants Ltd
Chartered Accountants
73 Stirling Business Centre
Wellgreen Place
Stirling
FK8 2DZ

Contents of the Financial Statements
for the Year Ended 31 July 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Company Information
for the Year Ended 31 July 2023

DIRECTOR:	J Henderson
SECRETARY:	
REGISTERED OFFICE:	Wester Glenfield Blairforkie Drive Bridge Of Allan FK9 4PH
REGISTERED NUMBER:	SC511821 (Scotland)
ACCOUNTANTS:	LMC Accountants Ltd Chartered Accountants 73 Stirling Business Centre Wellgreen Place Stirling FK8 2DZ

Balance Sheet
31 July 2023

	Notes	31.7.23 £	£	31.7.22 £	£
FIXED ASSETS					
Tangible assets	4		**450**		600
CURRENT ASSETS					
Stocks		**4,525**		-	
Cash at bank		**38,328**		41,556	
		42,853		41,556	
CREDITORS					
Amounts falling due within one year	5	**11,791**		16,250	
NET CURRENT ASSETS			**31,062**		25,306
TOTAL ASSETS LESS CURRENT LIABILITIES			**31,512**		25,906
CREDITORS					
Amounts falling due after more than one year	6		**5,667**		-
NET ASSETS			**25,845**		25,906
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings			**25,844**		25,905
			25,845		25,906

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 24 July 2024 and were signed by:

J Henderson - Director

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. STATUTORY INFORMATION

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 - 25% on reducing balance

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 August 2022 and 31 July 2023	**800**
DEPRECIATION	
At 1 August 2022	**200**
Charge for year	**150**
At 31 July 2023	**350**
NET BOOK VALUE	
At 31 July 2023	**450**
At 31 July 2022	600

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.23 £	31.7.22 £
Bank loans and overdrafts	**2,000**	9,650
Trade creditors	**(1)**	-
Taxation and social security	**553**	865
Other creditors	**9,239**	5,735
	11,791	16,250

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.7.23 £	31.7.22 £
Bank loans	**5,667**	-

7. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 July 2023 and 31 July 2022:

	31.7.23 £	31.7.22 £
J Henderson		
Balance outstanding at start of year	**(5,135)**	-
Amounts advanced	**(3,384)**	(5,135)
Amounts repaid	**-**	-
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**(8,519)**	(5,135)

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.