REGISTERED NUMBER: SC525934 (Scotland)

Unaudited Financial Statements for the Year Ended 30 April 2021

for

Burmah Vehicle Sales Ltd

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for the Year Ended 30 April 2021

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Company Information
for the Year Ended 30 April 2021

DIRECTOR:	K Balfour
SECRETARY:	Miss K Johnston
REGISTERED OFFICE:	Mitchell Buildings Eastfield IndustrialEstate Glenrothes KY7 4ND
REGISTERED NUMBER:	SC525934 (Scotland)
ACCOUNTANTS:	Wallace White Accountants Suite 401-404 Baltic Chambers 50 Wellington Street Glasgow G2 6HJ

Balance Sheet
30 April 2021

	Notes	30.4.21 £	£	30.4.20 £	£
FIXED ASSETS					
Tangible assets	4		961		295
CURRENT ASSETS					
Stocks		137,417		95,099	
Debtors	5	314,197		168,276	
Cash at bank and in hand		182,458		81,133	
		634,072		344,508	
CREDITORS					
Amounts falling due within one year	6	81,063		49,849	
NET CURRENT ASSETS			553,009		294,659
TOTAL ASSETS LESS CURRENT LIABILITIES			553,970		294,954
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			553,870		294,854
			553,970		294,954

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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
30 April 2021

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 8 September 2021 and were signed by:

K Balfour - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Burmah Vehicle Sales 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.

Computer Equipment - 33% 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2020 - 2) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 May 2020	295
Additions	1,252
At 30 April 2021	1,547
DEPRECIATION	
Charge for year	586
At 30 April 2021	586
NET BOOK VALUE	
At 30 April 2021	961
At 30 April 2020	295

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade debtors	210,477	64,556
Amounts owed by group undertakings	103,720	103,720
	314,197	168,276

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Bank loans and overdrafts	50,000	-
Trade creditors	16,038	47,364
Taxation and social security	13,025	1,471
Other creditors	2,000	1,014
	81,063	49,849

Report of the Accountants to the Director of
Burmah Vehicle Sales Ltd

The following reproduces the text of the report prepared for the director 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 Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 April 2021 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Wallace White Accountants
Suite 401-404
Baltic Chambers
50 Wellington Street
Glasgow
G2 6HJ

8 September 2021

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.