REGISTERED NUMBER: SC525934 (Scotland)

Unaudited Financial Statements for the Year Ended 30 April 2024

for

Burmah Vehicle Sales Ltd

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for the Year Ended 30 April 2024

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DIRECTOR:	Mr Kristofer Balfour
SECRETARY:	Miss Kimberley Johnston
REGISTERED OFFICE:	Mitchell Buildings Eastfield IndustrialEstate Glenrothes KY7 4ND
REGISTERED NUMBER:	SC525934 (Scotland)
ACCOUNTANTS:	Wallace White Accountants 2nd Floor 22-24 Blythswood Square Glasgow G2 4BG

Burmah Vehicle Sales Ltd (Registered number: SC525934)

Balance Sheet
30 April 2024

	Notes	30.4.24 £	£	30.4.23 £	£
FIXED ASSETS					
Tangible assets	4		1,978		108,390
CURRENT ASSETS					
Stocks		373,981		228,683	
Debtors	5	248,886		530,190	
Cash at bank and in hand		293,665		194,874	
		916,532		953,747	
CREDITORS					
Amounts falling due within one year	6	169,560		44,404	
NET CURRENT ASSETS			746,972		909,343
TOTAL ASSETS LESS CURRENT LIABILITIES			748,950		1,017,733
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			748,850		1,017,633
			748,950		1,017,733

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 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 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 27 June 2024 and were signed by:

Mr Kristofer Balfour - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 April 2024

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.
Plant and machinery etc - 33% on reducing balance and 20% 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 5 (2023 - 5) .

continued...

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 May 2023	138,900
Disposals	(131,100)
At 30 April 2024	7,800
DEPRECIATION	
At 1 May 2023	30,510
Charge for year	1,532
Eliminated on disposal	(26,220)
At 30 April 2024	5,822
NET BOOK VALUE	
At 30 April 2024	1,978
At 30 April 2023	108,390

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade debtors	248,886	223,621
Amounts owed by group undertakings	-	265,326
Other debtors	-	41,243
	248,886	530,190

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Bank loans and overdrafts	24,843	24,843
Trade creditors	6,562	19,561
Amounts owed to group undertakings	132,190	-
Taxation and social security	5,965	-
	169,560	44,404

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 2024 set out on page 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
2nd Floor
22-24 Blythswood Square
Glasgow
G2 4BG

27 June 2024

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.