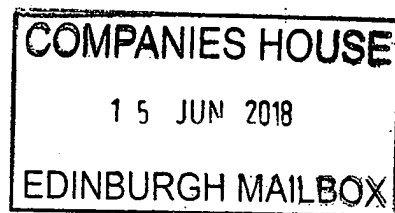


Unaudited Financial Statements
for the Period 21 September 2016 to 31 December 2017
for
Birnam Investments Ltd



SCT *S785C2XR* #244
15/06/2018
COMPANIES HOUSE

Birnam Investments Ltd

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for the Period 21 September 2016 to 31 December 2017

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Birnam Investments Ltd

Company Information

for the Period 21 September 2016 to 31 December 2017

DIRECTOR:

Dr F S Clunie

SECRETARY:

REGISTERED OFFICE:

14 Dalrymple Crescent
Edinburgh
EH9 2NX

REGISTERED NUMBER:

SC545895 (Scotland)

ACCOUNTANTS:

NM Advisory Ltd
1 Hill Street
Edinburgh
EH2 3JP

Balance Sheet
31 December 2017

	Notes	£
CURRENT ASSETS		
Debtors	4	1,836
Cash at bank		120,460
		122,296
CREDITORS		
Amounts falling due within one year	5	28,808
NET CURRENT ASSETS		93,488
TOTAL ASSETS LESS CURRENT LIABILITIES		93,488
PROVISIONS FOR LIABILITIES		9,000
NET ASSETS		84,488
RESERVES		
Retained earnings		84,488
		84,488

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

Birnam Investments Ltd (Registered number: SC545895)

Balance Sheet - continued
31 December 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 4/6/18 and were signed by:

..... 

Dr F S Clunie - Director

1. STATUTORY INFORMATION

Birnam Investments 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

Taxation

Taxation for the period 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 period 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 period was 2.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors

£
1,836

Notes to the Financial Statements - continued
for the Period 21 September 2016 to 31 December 2017

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	2,000
Taxation and social security	23,669
Other creditors	3,139
	28,808

6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 December 2017:

	£
Dr F S Clunie	
Balance outstanding at start of period	-
Amounts repaid	(3,139)
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	(3,139)

Birnam Investments Ltd

Report of the Accountants to the Director of
Birnam Investments Ltd

The following reproduces the text of the report prepared for the director and members 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 period ended 31 December 2017 set out on pages one to eight 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.

NM Advisory Ltd

NM Advisory Ltd
1 Hill Street
Edinburgh
EH2 3JP

Date: 14/6/18