REGISTERED NUMBER: SC561721 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

FOR

CALEDONIA HEALTH & FITNESS(SCOTLAND) LTD

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for the Year Ended 31 March 2019

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CALEDONIA HEALTH & FITNESS(SCOTLAND) LTD

COMPANY INFORMATION
for the Year Ended 31 March 2019

DIRECTOR:	C Owens
REGISTERED OFFICE:	Barry Business Centre Main Street Barry Angus DD7 7RP
REGISTERED NUMBER:	SC561721 (Scotland)
ACCOUNTANTS:	James Fraser & Co. Barry Business Centre Main Street Barry Angus DD7 7RP

BALANCE SHEET
31 March 2019

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		46,065		43,745
CURRENT ASSETS					
Debtors	5	1,750		5,423	
Cash at bank		685		2,150	
		2,435		7,573	
CREDITORS					
Amounts falling due within one year	6	59,070		50,244	
NET CURRENT LIABILITIES			(56,635)		(42,671)
TOTAL ASSETS LESS CURRENT LIABILITIES			(10,570)		1,074
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(10,670)		974
			(10,570)		1,074

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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 December 2019 and were signed by:

C Owens - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2019

1. STATUTORY INFORMATION

Caledonia Health & Fitness(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 - 33% on cost, 20% on cost and 10% on cost

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.

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 14 (2018 - 4) .

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2019

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 April 2018	45,527
Additions	14,588
At 31 March 2019	60,115
DEPRECIATION	
At 1 April 2018	1,782
Charge for year	12,268
At 31 March 2019	14,050
NET BOOK VALUE	
At 31 March 2019	46,065
At 31 March 2018	43,745

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

	2019	2018
	£	£
Trade debtors	1,750	214
Other debtors	-	5,209
	1,750	5,423

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

	2019	2018
	£	£
Trade creditors	27,799	30,119
Taxation and social security	2,438	-
Other creditors	28,833	20,125
	59,070	50,244

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.