REGISTERED NUMBER: SC565697 (Scotland)

Financial Statements

for the Period

12th May 2017 to 31st May 2018

for

Bw 1 Ltd

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for the Period 12th May 2017 to 31st May 2018

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Bw 1 Ltd

Company Information
for the Period 12th May 2017 to 31st May 2018

DIRECTOR:	I S Hussain
REGISTERED OFFICE:	58 Long Lane Broughty Ferry Dundee DD5 1HH
REGISTERED NUMBER:	SC565697 (Scotland)
ACCOUNTANTS:	AWH Chartered Certified Accountants Fort Street House 63 Fort Street Broughty Ferry Dundee Angus DD5 2AB

Balance Sheet
31st May 2018

	£
CURRENT ASSETS	
Cash in hand	**1**
TOTAL ASSETS LESS CURRENT LIABILITIES	**1**
CAPITAL AND RESERVES	
Called up share capital	**1**
SHAREHOLDERS' FUNDS	**1**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st May 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st May 2018 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 11th February 2019 and were signed by:

I S Hussain - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Bw 1 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.

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.

Chartered Certified Accountants' Report to the Director
on the Unaudited Financial Statements of
Bw 1 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.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bw 1 Ltd for the period ended 31st May 2018 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/rulebook.

This report is made solely to the director of Bw 1 Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bw 1 Ltd and state those matters that we have agreed to state to the director of Bw 1 Ltd in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bw 1 Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bw 1 Ltd. You consider that Bw 1 Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Bw 1 Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

AWH
Chartered Certified Accountants
Fort Street House
63 Fort Street
Broughty Ferry
Dundee
Angus
DD5 2AB

11th February 2019

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.