

B A GUTTERS LTD

Abridged Accounts

Period of accounts

Start date: 01 September 2024

End date: 31 August 2025

B A GUTTERS LTD

Statement of Financial Position

As at 31 August 2025

	2025		2024	
	£	£	£	£
Current assets	12,894		9,614	
Creditors: amount falling due within one year	(4,456)		(5,505)	
Net current assets		8,438		4,109
Total assets less current liabilities		8,438		4,109
Net assets		8,438		4,109
Capital and reserves		8,438		4,109

NOTES TO THE ACCOUNTS

General Information

B A GUTTERS LTD is a private company, limited by shares, registered in Scotland, registration number SC741908, registration address 9 BIRCHWOOD GARDENS, BELLSQUARRY , LIVINGSTON, EH54 9JR.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the company.

2. Average number of employees

Average number of employees during the year was 1 (2024 : 1).

For the year ended 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's Responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts.

The financial statements were approved by the director on 20 April 2026 and were signed by:

Ben ANDERSON
Director

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.