

REGISTERED NUMBER: 00083460 (England and Wales)

Perimax (Scotland) Limited

Audited Financial Statements for the Year Ended 31 December 2019



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for the Year Ended 31 December 2019**

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Perimax (Scotland) Limited
Company Information
for the Year Ended 31 December 2019

DIRECTORS: A R Smith
J G Braide

SECRETARY: J G Braide

REGISTERED OFFICE: Sir William Smith Road
Kirkton Industrial Estate
Arbroath
Angus
DD11 3RD

REGISTERED NUMBER: 00083460 (England and Wales)

SENIOR STATUTORY AUDITOR: David Harrison FCCA

AUDITORS: Paylings
Accountants
Statutory Auditors
7 The Office Campus
Paragon Business Village
Red Hall Court
Wakefield
West Yorkshire
WF1 2UY

Balance Sheet
31 December 2019

	Notes	2019 £	2018 £
CURRENT ASSETS			
Debtors	3	<u>1,752,552</u>	<u>1,752,552</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>1,752,552</u></u>	<u><u>1,752,552</u></u>
CAPITAL AND RESERVES			
Called up share capital		100,000	100,000
Retained earnings		<u>1,652,552</u>	<u>1,652,552</u>
		<u><u>1,752,552</u></u>	<u><u>1,752,552</u></u>

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 Board of Directors on 9/3/20 and were signed on its behalf by:



.....
A R Smith - Director

Notes to the Financial Statements
for the Year Ended 31 December 2019

1. **STATUTORY INFORMATION**

Perimax (Scotland) Limited is a private company, limited by shares, registered in England and Wales. 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.

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

	2019	2018
	£	£
Amounts owed by group undertakings	<u>1,752,552</u>	<u>1,752,552</u>

4. **DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

David Harrison FCCA (Senior Statutory Auditor)
for and on behalf of Paylings

5. **ULTIMATE CONTROLLING PARTY**

The controlling party is SARIA Limited.

The ultimate controlling party is the Rethmann family.

The ultimate controlling entity owned by the Rethmann family is Rethmann SE & Co. KG.