

**REGISTERED NUMBER: SC170198 (Scotland)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019**

**FOR**

**R & K DRYSDALE (HOLDINGS) LIMITED**

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FOR THE YEAR ENDED 30 JUNE 2019**

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**R & K DRYSDALE (HOLDINGS) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2019**

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**DIRECTORS:**

S L Edwards  
C R Fleet  
C S Keenan

**SECRETARY:**

G Simpson

**REGISTERED OFFICE:**

Old Cambus Quarry  
Cockburnspath  
Berwickshire  
TD13 5YS

**REGISTERED NUMBER:**

SC170198 (Scotland)

**AUDITORS:**

Sedulo Audit Limited  
Statutory Auditors  
Regency Court  
62-66 Deansgate  
Manchester  
M3 2EN

**R & K DRYSDALE (HOLDINGS) LIMITED (REGISTERED NUMBER: SC170198)****BALANCE SHEET  
30 JUNE 2019**

	Notes	30.6.19 £	£	30.6.18 £	£
<b>ASSETS</b>					
<b>FIXED ASSETS</b>					
Investments	3		6,916,938		6,916,938
			<u>6,916,938</u>		<u>6,916,938</u>
<b>CAPITAL, RESERVES AND LIABILITIES</b>					
<b>CAPITAL AND RESERVES</b>					
Called up share capital		1,211,560		1,211,560	
Share premium		2,798,159		2,798,159	
Retained earnings		<u>(1,888,346)</u>		<u>(1,887,262)</u>	
			2,121,373		2,122,457
<b>CREDITORS</b>					
	4		<u>4,795,565</u>		<u>4,794,481</u>
			<u>6,916,938</u>		<u>6,916,938</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 31 March 2020 and were signed on its behalf by:

C S Keenan - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2019**

**1. STATUTORY INFORMATION**

R & K Drysdale (Holdings) Limited 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.

**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. FIXED ASSET INVESTMENTS**

	Other investments £
<b>COST</b>	
At 1 July 2018	
and 30 June 2019	6,916,938
<b>NET BOOK VALUE</b>	
At 30 June 2019	6,916,938
At 30 June 2018	6,916,938

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

	30.6.19 £	30.6.18 £
Amounts owed to group undertakings	4,795,565	4,794,481

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

The Report of the Auditors was unqualified.

Gavin Bell (Senior Statutory Auditor)  
for and on behalf of Sedulo Audit Limited

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.