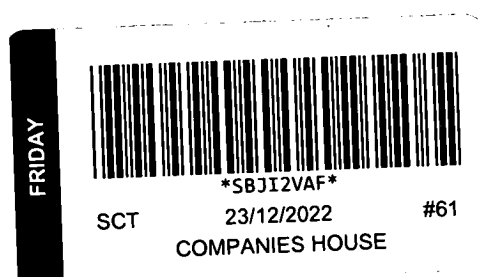


Registered number: SC175930

BRYANT GROUP (SCOTLAND) LIMITED

**INFORMATION FOR FILING WITH THE REGISTRAR
FOR THE YEAR ENDED 31 MARCH 2022**



BRYANT GROUP (SCOTLAND) LIMITED

COMPANY INFORMATION

Directors	J D Macdonald R J MacGregor J K Mackenzie S M Atkinson (resigned 26 May 2021)
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Registered number	SC175930
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Registered office	13 Henderson Road Inverness Scotland IV1 1SN
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BRYANT GROUP (SCOTLAND) LIMITED

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BRYANT GROUP (SCOTLAND) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRYANT GROUP (SCOTLAND) LIMITED**REGISTERED NUMBER:SC175930****BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Investments	4	102	102
		<u>102</u>	<u>102</u>
Creditors: amounts falling due within one year	5	-	(300)
Net current assets/(liabilities)		<u>-</u>	<u>(300)</u>
Total assets less current liabilities		<u>102</u>	<u>(198)</u>
Net assets/(liabilities)		<u>102</u>	<u>(198)</u>
Capital and reserves			
Called up share capital	6	102	102
Profit and loss account		-	(300)
		<u>102</u>	<u>(198)</u>

BRYANT GROUP (SCOTLAND) LIMITED

REGISTERED NUMBER: SC175930

**BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022**

The directors consider that the Company is entitled to exemption from audit under section 479A of the Companies Act 2006.

The members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

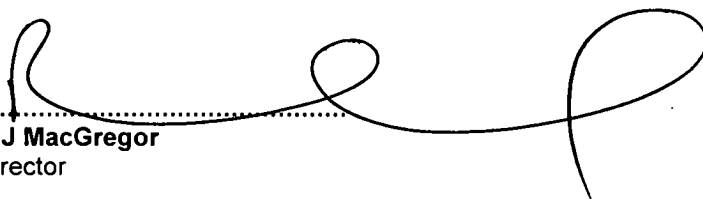
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



.....
R J MacGregor
Director

Date: 22nd December 2022

The notes on pages 4 to 5 form part of these financial statements.

BRYANT GROUP (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Bryant Group (Scotland) Limited is a private limited company incorporated in Scotland. The registered office address is 13 Henderson Road, Inverness, IV1 1SN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

The directors are of the opinion that the company has adequate working capital to execute its operations over the next 12 months with support from the wider group. The directors, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

As a result, the directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.5 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

3. Employees

The average monthly number of employees, excluding directors, during the year was 0 (2021 - 0).

BRYANT GROUP (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2021	102
At 31 March 2022	<u>102</u>

5. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	-	300
	<u>-</u>	<u>300</u>

6. Share capital

	2022 £	2021 £
Allotted, called up and fully paid		
102 (2021 - 102) Ordinary shares of £1.00 each	102	102

7. Related party transactions

The company has taken advantage of Section 1AC.35 of Financial Reporting Standard 102 which allows exemption from disclosure of related party transactions with other group companies.

8. Controlling party

The ultimate parent undertaking is GEG Capital Investments Limited. A company incorporated in Scotland and controlled by R J MacGregor.

The smallest group for which consolidated financial statements are prepared which include Bryant Group (Scotland) Limited is that of GEG Capital Limited. The largest group for which consolidated financial statements are prepared is that of GEG Capital Investments Limited.

The company is included in the ultimate parent's group financial statements for the year ended 31 March 2022, copies of which are available from its registered office at 13 Henderson Road, Inverness, IV1 1SN.