

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2021**

**FOR**

**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED**

**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED (REGISTERED NUMBER: SC223272)**

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FOR THE YEAR ENDED 31ST OCTOBER 2021**

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**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST OCTOBER 2021**

**DIRECTORS:** Lindsay Craig Beattie  
Kevin David James Beattie

**SECRETARY:** Lindsay Craig Beattie

**REGISTERED OFFICE:** 34 Leggart Crescent  
Aberdeen  
AB12 5UR

**REGISTERED NUMBER:** SC223272 (Scotland)

**ACCOUNTANTS:** Goldwells Ltd  
37 Broad Street  
Peterhead  
Aberdeenshire  
AB42 1JB

**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED (REGISTERED NUMBER: SC223272)**

**BALANCE SHEET  
31ST OCTOBER 2021**

|  | Notes | 2021<br>£     | £              | 2020<br>£    | £            |
|--|-------|---------------|----------------|--------------|--------------|
| <b>FIXED ASSETS</b>                          |       |               |                |              |              |
| Tangible assets                              | 4     |               | 11,477         |              | 1,887        |
| <b>CURRENT ASSETS</b>                        |       |               |                |              |              |
| Debtors                                      | 5     | 16,427        |                | 12,909       |              |
| Cash at bank                                 |       | <u>4,237</u>  |                | <u>2,465</u> |              |
|  |       | 20,664        |                | 15,374       |              |
| <b>CREDITORS</b>                             |       |               |                |              |              |
| Amounts falling due within one year          | 6     | <u>10,980</u> |                | <u>8,431</u> |              |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>9,684</u>   |              | <u>6,943</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | 21,161         |              | 8,830        |
| <b>CREDITORS</b>                             |       |               |                |              |              |
| Amounts falling due after more than one year | 7     |               | (8,750)        |              | -            |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |               | <u>(2,181)</u> |              | <u>(359)</u> |
| <b>NET ASSETS</b>                            |       |               | <u>10,230</u>  |              | <u>8,471</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                |              |              |
| Called up share capital                      |       |               | 2              |              | 2            |
| Retained earnings                            |       |               | <u>10,228</u>  |              | <u>8,469</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u>10,230</u>  |              | <u>8,471</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED (REGISTERED NUMBER: SC223272)**

**BALANCE SHEET - continued  
31ST OCTOBER 2021**

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 5th July 2022 and were signed on its behalf by:

Kevin David James Beattie - Director

The notes form part of these financial statements

**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED (REGISTERED NUMBER: SC223272)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2021**

**1. STATUTORY INFORMATION**

Kevin Beattie Plumbing & Heating Services 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                           |
|-----------------------|---------------------------|
| Plant and machinery   | - 25% on reducing balance |
| Fixtures and fittings | - 25% on reducing balance |

**Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED (REGISTERED NUMBER: SC223272)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2021**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1) .

**4. TANGIBLE FIXED ASSETS**

|                        | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|------------------------|-----------------------------|----------------------------------|---------------|
| <b>COST</b>            |                             |                                  |               |
| At 1st November 2020   | 15,542                      | 524                              | 16,066        |
| Additions              | 13,724                      | -                                | 13,724        |
| Disposals              | (9,495)                     | -                                | (9,495)       |
| At 31st October 2021   | <u>19,771</u>               | <u>524</u>                       | <u>20,295</u> |
| <b>DEPRECIATION</b>    |                             |                                  |               |
| At 1st November 2020   | 13,685                      | 494                              | 14,179        |
| Charge for year        | 2,911                       | 8                                | 2,919         |
| Eliminated on disposal | (8,280)                     | -                                | (8,280)       |
| At 31st October 2021   | <u>8,316</u>                | <u>502</u>                       | <u>8,818</u>  |
| <b>NET BOOK VALUE</b>  |                             |                                  |               |
| At 31st October 2021   | <u>11,455</u>               | <u>22</u>                        | <u>11,477</u> |
| At 31st October 2020   | <u>1,857</u>                | <u>30</u>                        | <u>1,887</u>  |

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

|                                | 2021<br>£     | 2020<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 1,800         | -             |
| Other debtors                  | 11,882        | 11,539        |
| Prepayments and accrued income | <u>2,745</u>  | <u>1,370</u>  |
|                                | <u>16,427</u> | <u>12,909</u> |

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

|                                 | 2021<br>£     | 2020<br>£    |
|---------------------------------|---------------|--------------|
| Bank loans and overdrafts       | 1,750         | -            |
| Corporation tax                 | 922           | 3,790        |
| Social security and other taxes | 130           | -            |
| Director's current account      | <u>8,178</u>  | <u>4,641</u> |
|                                 | <u>10,980</u> | <u>8,431</u> |

The loan from the director is interest free with no fixed terms of repayment.

**KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED (REGISTERED NUMBER: SC223272)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2021**

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE  
YEAR**

|  | 2021         | 2020     |
|--|--------------|----------|
|  | £            | £        |
| Bank loans - 1-2 years                       | 2,100        | -        |
| Bank loans - 2-5 years                       | 6,300        | -        |
| Bank loans more 5 yr by instal               | <u>350</u>   | <u>-</u> |
|  | <u>8,750</u> | <u>-</u> |
|  |              |          |
| Amounts falling due in more than five years: |              |          |
| Repayable by instalments                     |              |          |
| Bank loans more 5 yr by instal               | <u>350</u>   | <u>-</u> |



**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
KEVIN BEATTIE PLUMBING & HEATING  
SERVICES LIMITED (REGISTERED NUMBER: SC223272)**

**The following reproduces the text of the report prepared for the directors 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 Directors 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 Kevin Beattie Plumbing & Heating Services Limited for the year ended 31st October 2021 which comprise the Statement of Income and Retained Earnings, 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 Board of Directors of Kevin Beattie Plumbing & Heating Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Kevin Beattie Plumbing & Heating Services Limited and state those matters that we have agreed to state to the Board of Directors of Kevin Beattie Plumbing & Heating Services Limited, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Kevin Beattie Plumbing & Heating Services Limited 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 Kevin Beattie Plumbing & Heating Services Limited. You consider that Kevin Beattie Plumbing & Heating Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Kevin Beattie Plumbing & Heating Services Limited. 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.

Goldwells Ltd  
37 Broad Street  
Peterhead  
Aberdeenshire  
AB42 1JB

5th July 2022

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.