

**G & Y LINDSAY LTD.
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 1 JANUARY 2018 TO 30 JUNE 2019**

G & Y LINDSAY LTD.
UNAUDITED ACCOUNTS
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G & Y LINDSAY LTD.
COMPANY INFORMATION
FOR THE PERIOD FROM 1 JANUARY 2018 TO 30 JUNE 2019

Directors	GARY LINDSAY YVONNE LINDSAY
Company Number	SC369212 (Scotland)
Registered Office	68-70 DUNDAS STREET BONNYRIGG MIDLOTHIAN EH19 3BB

G & Y LINDSAY LTD.
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Notes	2019 £	2017 £
Fixed assets			
Intangible assets	<u>4</u>	8,996	8,996
Tangible assets	<u>5</u>	2,458	2,458
		<u>11,454</u>	<u>11,454</u>
Current assets			
Inventories	<u>6</u>	4,500	5,318
Debtors	<u>7</u>	10,415	18,537
Cash at bank and in hand		7,397	16,892
		<u>22,312</u>	<u>40,747</u>
Creditors: amounts falling due within one year	8	(30,860)	(49,003)
Net current liabilities		<u>(8,548)</u>	<u>(8,256)</u>
Total assets less current liabilities		2,906	3,198
Provisions for liabilities			
Other provisions		(422)	(593)
Net assets		<u>2,484</u>	<u>2,605</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		2,482	2,603
Shareholders' funds		<u>2,484</u>	<u>2,605</u>

For the period ending 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 29 January 2020.

YVONNE LINDSAY
Director

Company Registration No. SC369212

G & Y LINDSAY LTD.
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 1 JANUARY 2018 TO 30 JUNE 2019

1 Statutory information

G & Y LINDSAY LTD. is a private company, limited by shares, registered in Scotland, registration number SC369212. The registered office is 68-70 DUNDAS STREET, BONNYRIGG, MIDLOTHIAN, EH19 3BB.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

4 Intangible fixed assets

	Other £
Cost	
At 1 January 2018	8,996
At 30 June 2019	8,996
Amortisation	
At 1 January 2018	-
At 30 June 2019	-
Net book value	
At 30 June 2019	8,996
At 31 December 2017	8,996

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5 Tangible fixed assets

	Fixtures & fittings £
Cost or valuation	At cost
At 1 January 2018	2,458
At 30 June 2019	2,458
Depreciation	
At 30 June 2019	-
Net book value	
At 30 June 2019	2,458
At 31 December 2017	2,458

6 Inventories

	2019 £	2017 £
Raw materials	4,500	5,318
	4,500	5,318

7 Debtors

	2019 £	2017 £
Trade debtors	10,415	12,187
Other debtors	-	6,350
	10,415	18,537

8 Creditors: amounts falling due within one year

	2019 £	2017 £
Trade creditors	24,243	49,003
Non-equity preference shares	6,617	-
	30,860	49,003

9 Average number of employees

During the period the average number of employees was 7 (2017: 7).

