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**BROUGHTY FERRY LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 JULY 2019**

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**BROUGHTY FERRY LIMITED**

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**CONTENTS**

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	Page
<b>Accountants' Report</b>	1
<b>Balance Sheet</b>	2 - 3
<b>Notes to the Financial Statements</b>	4 - 5

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**BROUGHTY FERRY LIMITED**

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**REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF  
BROUGHTY FERRY LIMITED  
FOR THE YEAR ENDED 31 JULY 2019**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Broughty Ferry Limited for the year ended 31 July 2019 which comprise the 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 Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017>.

This report is made solely to the Director of Broughty Ferry Limited in accordance with the terms of our engagement letter dated 14 September 2018. Our work has been undertaken solely to prepare for your approval the financial statements of Broughty Ferry Limited and state those matters that we have agreed to state to the Director of Broughty Ferry Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.com/technical-resources/framework-for-the-preparation-of-accounts-revised-january-2017>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Broughty Ferry Limited and its Director for our work or for this report.

It is your duty to ensure that Broughty Ferry 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 loss of Broughty Ferry Limited. You consider that Broughty Ferry Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Broughty Ferry 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.

**Findlays**

Chartered Accountants  
Westway Enterprise Centre  
Peasihill Road  
Arbroath  
DD11 2NJ  
23 October 2019

**BROUGHTY FERRY LIMITED**  
**REGISTERED NUMBER: SC427804**

**BALANCE SHEET**  
**AS AT 31 JULY 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
<b>Current assets</b>			
Debtors: amounts falling due within one year	3	40,971	32,317
Cash at bank and in hand	4	109	11,811
		<u>41,080</u>	<u>44,128</u>
Creditors: amounts falling due within one year	5	(720)	(720)
<b>Net current assets</b>		<b>40,360</b>	<b>43,408</b>
<b>Total assets less current liabilities</b>		<b>40,360</b>	<b>43,408</b>
<b>Net assets excluding pension asset</b>		<b>40,360</b>	<b>43,408</b>
<b>Net assets</b>		<b>40,360</b>	<b>43,408</b>
<b>Capital and reserves</b>			
Called up share capital	6	1	1
Profit and loss account		40,359	43,407
		<u>40,360</u>	<u>43,408</u>

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**BROUGHTY FERRY LIMITED**  
**REGISTERED NUMBER: SC427804**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 JULY 2019**

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For the year ended 31 July 2019 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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 Director acknowledges his 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 income and retained earnings 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 on 23 October 2019.

**Richard Gordon**  
Director

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

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## BROUGHTY FERRY LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019

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#### 1. General information

Broughty Ferry Limited is a private company limited by shares incorporated in Scotland within the United Kingdom (company number SC427804). The addresses of the registered office and the trading address are given in the company information page of these financial statements.

The financial statements are presented in sterling which is the functional currency of the company.

#### 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.

##### 2.2 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.3 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.

##### 2.4 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 non-puttable ordinary shares.

##### 2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

#### 3. Debtors

	2019	2018
	£	£
Other debtors	40,731	32,077
Tax recoverable	240	240
	<u>40,971</u>	<u>32,317</u>

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**BROUGHTY FERRY LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2019**

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**4. Cash and cash equivalents**

	<b>2019</b>	<i>2018</i>
	<b>£</b>	<i>£</i>
Cash at bank and in hand	<b>109</b>	<i>11,811</i>
	<u><b>109</b></u>	<u><i>11,811</i></u>

**5. Creditors: Amounts falling due within one year**

	<b>2019</b>	<i>2018</i>
	<b>£</b>	<i>£</i>
Accruals and deferred income	<b>720</b>	<i>720</i>
	<u><b>720</b></u>	<u><i>720</i></u>

**6. Share capital**

	<b>2019</b>	<i>2018</i>
	<b>£</b>	<i>£</i>
<b>Allotted, called up and fully paid</b>		
1 (2018 - 1) Ordinary share of £1.00	<u><b>1</b></u>	<u><i>1</i></u>

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.