

**BYERS LTD  
UNAUDITED ACCOUNTS  
FOR THE PERIOD FROM 18 MARCH 2019 TO 31 MARCH 2020**

**BYERS LTD**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

---

	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**BYERS LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 18 MARCH 2019 TO 31 MARCH 2020**

---

<b>Director</b>	Martin Byers
<b>Company Number</b>	SC624720 (Scotland)
<b>Registered Office</b>	51 CRAIGIEBUCKLER AVENUE ABERDEEN AB15 8SE UNITED KINGDOM
<b>Accountants</b>	Annette & Co. Apt 24199 Chynoweth House Trevisson Park Truro TR4 8UN

**BYERS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2020**

	Notes	2020 £
<b>Current assets</b>		
Cash at bank and in hand		4,458
<b>Creditors: amounts falling due within one year</b>	±	(4,457)
<b>Net current assets</b>		<u>1</u>
<b>Net assets</b>		<u>1</u>
<b>Capital and reserves</b>		
Called up share capital	5	<u>1</u>
<b>Shareholders' funds</b>		<u><u>1</u></u>

For the period ending 31 March 2020 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 director acknowledges his 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.

The financial statements were approved by the Board and authorised for issue on 22 December 2020 and were signed on its behalf by

Martin Byers  
Director

Company Registration No. SC624720

**BYERS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 18 MARCH 2019 TO 31 MARCH 2020**

---

**1 Statutory information**

BYERS LTD is a private company, limited by shares, registered in Scotland, registration number SC624720. The registered office is 51 CRAIGIEBUCKLER AVENUE, ABERDEEN, AB15 8SE, UNITED KINGDOM.

**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.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

**4 Creditors: amounts falling due within one year**

	<b>2020</b>
	<b>£</b>
Taxes and social security	5,162
Loans from directors	(705)
	<hr/> 4,457 <hr/>

**5 Share capital**

	<b>2020</b>
	<b>£</b>
Allotted, called up and fully paid:	
1 MARTIN BYERS of £1 each	<hr/> 1 <hr/>

**6 Average number of employees**

During the period the average number of employees was 1.

