

**REGISTERED NUMBER: SC056056 (Scotland)**

**Unaudited Financial Statements for the Year Ended 30 June 2017**

**for**

**Boyton-BRJ System Buildings Limited**

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for the Year Ended 30 June 2017**

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**Company Information  
for the Year Ended 30 June 2017**

**DIRECTORS:**

P A Joyce  
Mrs T M Joyce  
M Wallis

**SECRETARY:**

P A Joyce

**REGISTERED OFFICE:**

Commerce House  
South Street  
Elgin  
IV30 1JE

**REGISTERED NUMBER:**

SC056056 (Scotland)

**ACCOUNTANTS:**

George Hay Partnership LLP  
Chartered Accountants  
Brigham House  
High Street  
Biggleswade  
Bedfordshire  
SG18 0LD

**Abridged Balance Sheet**  
**30 June 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		72,251		76,739
<b>CURRENT ASSETS</b>					
Stocks		5,000		5,500	
Debtors		661,437		453,709	
Cash at bank		<u>744,822</u>		<u>770,355</u>	
		1,411,259		1,229,564	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>610,152</u>		<u>413,678</u>	
<b>NET CURRENT ASSETS</b>			<u>801,107</u>		<u>815,886</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			873,358		892,625
<b>CREDITORS</b>					
Amounts falling due after more than one year			(9,325)		(4,735)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(13,728)</u>		<u>(11,929)</u>
<b>NET ASSETS</b>			<u>850,305</u>		<u>875,961</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			75,000		75,000
Retained earnings			<u>775,305</u>		<u>800,961</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>850,305</u>		<u>875,961</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 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 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.
- (b)

**Abridged Balance Sheet - continued**  
**30 June 2017**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 June 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 5 January 2018 and were signed on its behalf by:

P A Joyce - Director

**Notes to the Financial Statements  
for the Year Ended 30 June 2017**

**1. STATUTORY INFORMATION**

Boyton-BRJ System Buildings 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.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc	-	33% on reducing balance, 25% on reducing balance, 10% on cost and over period of lease
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**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2017**

**3. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 .

**5. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 July 2016	354,206
Additions	32,713
Disposals	(75,390)
At 30 June 2017	<u>311,529</u>
<b>DEPRECIATION</b>	
At 1 July 2016	277,467
Charge for year	33,739
Eliminated on disposal	(71,928)
At 30 June 2017	<u>239,278</u>
<b>NET BOOK VALUE</b>	
At 30 June 2017	<u>72,251</u>
At 30 June 2016	<u>76,739</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2017

5. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Totals £
<b>COST</b>	
At 1 July 2016	46,000
Additions	9,750
Disposals	<u>(12,500)</u>
At 30 June 2017	<u>43,250</u>
<b>DEPRECIATION</b>	
At 1 July 2016	19,544
Charge for year	2,235
Eliminated on disposal	<u>(9,038)</u>
At 30 June 2017	<u>12,741</u>
<b>NET BOOK VALUE</b>	
At 30 June 2017	<u>30,509</u>
At 30 June 2016	<u>26,456</u>

6. **OTHER FINANCIAL COMMITMENTS**

The company is committed to pay £18,578 under operating lease commitments, £9,310 of which is committed to be paid during the next year.

7. **ULTIMATE CONTROLLING PARTY**

The company is a wholly owned subsidiary of BRJ Holdings Ltd.

8. **FIRST YEAR ADOPTION**

This is the first year that the company has presented its results under FRS 102 section 1a. The last financial statements under previous UK GAAP were for the period ended 30 June 2016 and the date of transition to FRS 102 was 1 July 2015.

No material adjustments were required to the comparative period or opening comparative reserves as a result of the adoption of FRS 102.



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.