

**Unaudited Financial Statements for the Year Ended 30 June 2023**  
**for**  
**Boyton-BRJ System Buildings Limited**

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for the Year Ended 30 June 2023**

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**Company Information  
for the Year Ended 30 June 2023**

**DIRECTORS:** Mr P A Joyce  
Mrs T M Joyce

**SECRETARY:** Mr 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 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		58,904		41,633
<b>CURRENT ASSETS</b>					
Stocks		6,000		6,000	
Debtors		554,443		710,447	
Cash at bank and in hand		863,018		647,778	
		<u>1,423,461</u>		<u>1,364,225</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>520,291</u>		<u>471,673</u>	
<b>NET CURRENT ASSETS</b>			<u>903,170</u>		<u>892,552</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			962,074		934,185
<b>CREDITORS</b>					
Amounts falling due after more than one year			(12,139)		-
<b>PROVISIONS FOR LIABILITIES</b>			<u>(14,726)</u>		<u>(7,910)</u>
<b>NET ASSETS</b>			<u>935,209</u>		<u>926,275</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			75,000		75,000
Retained earnings			<u>860,209</u>		<u>851,275</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>935,209</u>		<u>926,275</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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.

**Abridged Balance Sheet - continued**  
**30 June 2023**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 June 2023 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 and authorised for issue on 27 November 2023 and were signed on its behalf by:

Mr P A Joyce - Director

**Notes to the Financial Statements  
for the Year Ended 30 June 2023**

**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 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.

**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.

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.

**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 12 (2022 - 13) .

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

5. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 July 2022	217,113
Additions	38,442
Disposals	<u>(19,500)</u>
At 30 June 2023	<u>236,055</u>
<b>DEPRECIATION</b>	
At 1 July 2022	175,480
Charge for year	18,734
Eliminated on disposal	<u>(17,063)</u>
At 30 June 2023	<u>177,151</u>
<b>NET BOOK VALUE</b>	
At 30 June 2023	<u>58,904</u>
At 30 June 2022	<u>41,633</u>

6. OTHER FINANCIAL COMMITMENTS

The company is committed to pay £28,381 under operating lease commitments, £12,538 of which is committed to be paid during the next year.

7. ULTIMATE CONTROLLING PARTY

The ultimate parent company is BRJ Holdings Limited, a company registered in England and Wales, who hold 100% of the shares.

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.