

REGISTERED NUMBER: SC492017 (Scotland)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2018
FOR
APR INVESTMENTS (SCOTLAND) LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 30 November 2018**

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

APR INVESTMENTS (SCOTLAND) LIMITED

COMPANY INFORMATION

for the Year Ended 30 November 2018

DIRECTORS:

R Murray
P Ladbrook
A Welsh

REGISTERED OFFICE:

Maryton Farm
Montrose
DD10 9TJ

REGISTERED NUMBER:

SC492017 (Scotland)

ACCOUNTANTS:

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

STATEMENT OF FINANCIAL POSITION

30 November 2018

	Notes	2018 £	2017 £
CURRENT ASSETS			
Cash at bank		2,195	879
CREDITORS			
Amounts falling due within one year	3	<u>612</u>	<u>301</u>
NET CURRENT ASSETS		<u>1,583</u>	<u>578</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,583</u>	<u>578</u>
CAPITAL AND RESERVES			
Called up share capital		3	-
Retained earnings		<u>1,580</u>	<u>578</u>
		<u>1,583</u>	<u>578</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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 31 August 2019 and were signed on its behalf by:

R Murray - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 November 2018

1. STATUTORY INFORMATION

APR Investments (Scotland) 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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. The financial statements have been prepared under the historical cost convention.

These financial statements for the year ended 30 November 2017 are the first set of financial statements that comply with FRS 102. The date of transition is 1 December 2015.

The transition to FRS 102 has resulted in a small number of changes in accounting policies to those used previously, this has not impacted on opening equity or profit for the comparative period.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	68	200
Taxation and social security	128	(107)
Other creditors	416	208
	<u>612</u>	<u>301</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.