

**REGISTERED NUMBER: SC478386 (Scotland)**

**Unaudited Financial Statements**

**for the Year Ended 30 April 2018**

**for**

**Lock & Roll Security Ltd**

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**for the Year Ended 30 April 2018**

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**Lock & Roll Security Ltd**  
**Company Information**  
**for the Year Ended 30 April 2018**

**DIRECTOR:** R M Ingram

**REGISTERED OFFICE:** 9 Newmanswalls Avenue  
Montrose  
DD10 9DD

**REGISTERED NUMBER:** SC478386 (Scotland)

**ACCOUNTANTS:** MMG Archbold  
Chartered Accountants  
182 High Street  
Montrose  
ANGUS  
DD10 8PH

**Statement of Financial Position**  
**30 April 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		13,087		16,105
<b>CURRENT ASSETS</b>					
Debtors	5	-		65	
Cash at bank		<u>2,950</u>		<u>4,876</u>	
		2,950		4,941	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>4,744</u>		<u>1,249</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(1,794)</u>		<u>3,692</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>11,293</u>		<u>19,797</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings	7		<u>11,291</u>		<u>19,795</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>11,293</u>		<u>19,797</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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
- (b) 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.

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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the director on 29 January 2019 and were signed by:

R M Ingram - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2018**

**1. STATUTORY INFORMATION**

Lock & Roll Security Ltd 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. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus he continues to adopt the going concern basis of accounting in preparing the annual financial statements.

**Turnover**

Turnover and profit on ordinary activities before taxation are attributable to locksmith and security.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 20% on reducing balance
Equipment	- 25% on reducing balance

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Contracts for services**

Where the substance of a contract is that the contractual obligations are performed gradually over time, revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the accrual of the right to consideration as contract activity progresses by reference to value of the work performed.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1 ) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2018**

**4. TANGIBLE FIXED ASSETS**

	Motor vehicles £	Equipment £	Totals £
<b>COST</b>			
At 1 May 2017	19,655	5,389	25,044
Additions	-	480	480
At 30 April 2018	<u>19,655</u>	<u>5,869</u>	<u>25,524</u>
<b>DEPRECIATION</b>			
At 1 May 2017	6,692	2,247	8,939
Charge for year	2,593	905	3,498
At 30 April 2018	<u>9,285</u>	<u>3,152</u>	<u>12,437</u>
<b>NET BOOK VALUE</b>			
At 30 April 2018	<u>10,370</u>	<u>2,717</u>	<u>13,087</u>
At 30 April 2017	<u>12,963</u>	<u>3,142</u>	<u>16,105</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Other debtors	<u>-</u>	<u>65</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Taxation and social security	1,181	192
Other creditors	<u>3,563</u>	<u>1,057</u>
	<u>4,744</u>	<u>1,249</u>

**7. RESERVES**

	Retained earnings £
At 1 May 2017	18,807
Profit for the year	12,684
Dividends	<u>(20,200)</u>
At 30 April 2018	<u>11,291</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.