

Unaudited Financial Statements  
for the Period 1 August 2018 to 30 June 2019  
for  
Capital Business Park Limited

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for the Period 1 August 2018 to 30 June 2019

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Capital Business Park Limited

Company Information  
for the Period 1 August 2018 to 30 June 2019

**DIRECTORS:**

G Watson  
I Rae

**REGISTERED OFFICE:**

11 Drakemyre  
Dalry  
KA24 5JD

**REGISTERED NUMBER:**

SC540276 (Scotland)

**ACCOUNTANTS:**

McDougall Johnstone  
280 St Vincent Street  
Glasgow  
G2 5RL

Abridged Balance Sheet  
30 June 2019

	2019 £	2018 £
<b>CURRENT ASSETS</b>		
Debtors	257,372	272,199
Cash at bank	<u>9,044</u>	<u>11,225</u>
	266,416	283,424
<b>CREDITORS</b>		
Amounts falling due within one year	<u>(270,726)</u>	<u>(278,798)</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>	<u>(4,310)</u>	<u>4,626</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>(4,310)</u>	<u>4,626</u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	100	100
Retained earnings	<u>(4,410)</u>	<u>4,526</u>
	<u>(4,310)</u>	<u>4,626</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2019 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
- (b) 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 applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the period ended 30 June 2019 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 24 March 2020 and were signed on its behalf by:

G Watson - Director

Notes to the Financial Statements  
for the Period 1 August 2018 to 30 June 2019

1. **STATUTORY INFORMATION**

Capital Business Park 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. **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.

**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 period 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 period 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 3 (2018 - 3).

4. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the period ended 30 June 2019 and the year ended 31 July 2018:

	2019 £	2018 £
<b>I Rae</b>		
Balance outstanding at start of period	(138,785)	(138,785)
Amounts advanced	5,534	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>(133,251)</u>	<u>(138,785)</u>

**5. RELATED PARTY DISCLOSURES**

At the year end there is a balance of £ 134,549 (2018 : £106,199) due to Capital Steel Limited, a company of which Gary Watson is a Director and shareholder. The loan is interest free and has no specific repayment date.

At the year end there is a balance of £249,437 (2018: £139,188) owed from Drakemyre Properties Ltd, a company of which Gary Watson is a Director and shareholder. The loan is interest free and has no specific repayment date.

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.