REGISTERED NUMBER: SC451009 (Scotland)

Unaudited Financial Statements

for the Year Ended 31 May 2020

for

BCCVENDING Limited

Contents of the Financial Statements
for the Year Ended 31 May 2020

BCCVENDING Limited

Company Information
for the Year Ended 31 May 2020

DIRECTOR:	Mr U Dansons
REGISTERED OFFICE:	Unit 21, Murcar Commercial Park Denmore Road Bridge of Don Aberdeen AB23 8JW
REGISTERED NUMBER:	SC451009 (Scotland)
ACCOUNTANTS:	SBP Accountants 42 Queens Road Aberdeen AB15 4YE

Balance Sheet
31 May 2020

	Notes	31.5.20 £	31.5.20 £	31.5.19 £	31.5.19 £
FIXED ASSETS					
Tangible assets	4		**45,705**		37,327
CURRENT ASSETS					
Stocks		**6,012**		4,480	
Debtors	5	**7,277**		5,718	
Cash at bank and in hand		**24,066**		27,661	
		37,355		37,859	
CREDITORS					
Amounts falling due within one year	6	**162,657**		164,160	
NET CURRENT LIABILITIES			**(125,302)**		(126,301)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(79,597)**		(88,974)
CREDITORS					
Amounts falling due after more than one year	7		**47,409**		30,169
NET LIABILITIES			**(127,006)**		(119,143)
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**(127,106)**		(119,243)
SHAREHOLDERS' FUNDS			**(127,006)**		(119,143)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2020 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
(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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 May 2020

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

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

The financial statements were approved by the director and authorised for issue on 3 February 2021 and were signed by:

Mr U Dansons - Director

1. STATUTORY INFORMATION

BCCVENDING 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 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.

If necessary the company will be supported by the Directors and based on this the Directors consider it appropriate to prepare the accounts on a going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of the Directors' support.

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	- 15% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

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 Statement of Income and Retained Earnings, 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.

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2. 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.

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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2019 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 June 2019	72,569	1,389	11,998	16,586	102,542
Additions	26,413	-	-	-	26,413
Disposals	-	(600)	-	(4,080)	(4,680)
At 31 May 2020	98,982	789	11,998	12,506	124,275
DEPRECIATION					
At 1 June 2019	47,393	1,041	361	16,420	65,215
Charge for year	14,522	198	2,999	125	17,844
Eliminated on disposal	-	(450)	-	(4,039)	(4,489)
At 31 May 2020	61,915	789	3,360	12,506	78,570
NET BOOK VALUE					
At 31 May 2020	37,067	-	8,638	-	45,705
At 31 May 2019	25,176	348	11,637	166	37,327

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4. TANGIBLE FIXED ASSETS - continued

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

	Motor vehicles £
COST	
At 1 June 2019	
and 31 May 2020	**11,998**
DEPRECIATION	
At 1 June 2019	**361**
Charge for year	**2,999**
At 31 May 2020	**3,360**
NET BOOK VALUE	
At 31 May 2020	**8,638**
At 31 May 2019	11,637

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.20 £	31.5.19 £
Trade debtors	**688**	224
Other debtors	**6,589**	5,494
	7,277	5,718

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.20 £	31.5.19 £
Hire purchase contracts	**2,448**	2,448
Trade creditors	**2,475**	9,276
Taxation and social security	**-**	143
Other creditors	**157,734**	152,293
	162,657	164,160

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.20 £	31.5.19 £
Bank loans	**22,000**	-
Hire purchase contracts	**7,141**	9,589
Other creditors	**18,268**	20,580
	47,409	30,169

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8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 May 2020 and 31 May 2019:

	31.5.20	31.5.19
	£	£
Mr U Dansons		
Balance outstanding at start of year	**(125,819)**	(125,902)
Amounts advanced	**-**	90
Amounts repaid	**(5,141)**	(7)
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**(130,960)**	(125,819)
Miss Z Krastina		
Balance outstanding at start of year	**(86)**	(51)
Amounts advanced	**86**	5
Amounts repaid	-	(40)
Amounts written off	-	-
Amounts waived	**-**	-
Balance outstanding at end of year	**-**	(86)

9. RELATED PARTY DISCLOSURES

Included in Other creditors is a loan from L Krastina the mother of the director Miss Z Krastina of £19,537 (2019 - £13,040).

10. ULTIMATE CONTROLLING PARTY

The controlling party is Mr U Dansons.