

Unaudited Financial Statements for the Year Ended 30 September 2024

for

3 Tiers Barquee Ltd

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for the Year Ended 30 September 2024

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Company Information
for the Year Ended 30 September 2024

DIRECTORS:

Mrs K M Crowder
Mrs H D O'Sullivan
Mrs E M Spathis
Mrs F E Strachan

REGISTERED OFFICE:

9 Knock View Place
Stuartfield
Peterhead
Aberdeenshire
AB42 5TR

REGISTERED NUMBER:

SC744447 (Scotland)

ACCOUNTANTS:

J M Taylor
7 Ythan Terrace
Ellon
Aberdeenshire
AB41 9LJ

Balance Sheet
30 September 2024

	Notes	30/9/24 £	£	30/9/23 £	£
FIXED ASSETS					
Tangible assets	4		18,626		19,283
CURRENT ASSETS					
Debtors	5	14,460		48,096	
Cash at bank		<u>4,592</u>		<u>3,140</u>	
		19,052		51,236	
CREDITORS					
Amounts falling due within one year	6	<u>49,605</u>		<u>85,763</u>	
NET CURRENT LIABILITIES			<u>(30,553)</u>		<u>(34,527)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(11,927)		(15,244)
PROVISIONS FOR LIABILITIES			<u>3,539</u>		-
NET LIABILITIES			<u>(15,466)</u>		<u>(15,244)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings		<u>(15,566)</u>		<u>(15,344)</u>	
		(15,466)		(15,244)	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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.

Balance Sheet - continued
30 September 2024

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 June 2025 and were signed on its behalf by:

Mrs F E Strachan - Director

Notes to the Financial Statements
for the Year Ended 30 September 2024

1. **STATUTORY INFORMATION**

3 Tiers Barnquee 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 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.

Tangible fixed assets

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

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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2023 - 1).

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

4. **TANGIBLE FIXED ASSETS**

Plant and
machinery
etc
£

COST

At 1 October 2023

24,103

Additions

4,000

At 30 September 2024

28,103

DEPRECIATION

At 1 October 2023

4,820

Charge for year

4,657

At 30 September 2024

9,477

NET BOOK VALUE

At 30 September 2024

18,626

At 30 September 2023

19,283

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

30/9/24

30/9/23

£

£

Trade debtors

13,497

-

Other debtors

963

48,096

14,460

48,096

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

30/9/24

30/9/23

£

£

Trade creditors

3,575

11,310

Taxation and social security

2,872

-

Other creditors

43,158

74,453

49,605

85,763

7. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mrs F E Strachan.

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.