REGISTERED NUMBER: SC036921 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2022

for

Stewart Christie & Co (Holdings) Limited

Contents of the Financial Statements
for the Year Ended 31 March 2022

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

Company Information
for the Year Ended 31 March 2022

DIRECTORS:	D M K Lowe Mrs C J Lowe
SECRETARY:	D M K Lowe
REGISTERED OFFICE:	Birchlea Welsh's Hill Hawick Roxburghshire TD9 7NT.
REGISTERED NUMBER:	SC036921 (Scotland)
ACCOUNTANTS:	Douglas Home & Co Ltd Chartered Accountants 47-49 The Square Kelso Roxburghshire TD5 7HW

Statement of Financial Position
31 March 2022

	Notes	31/3/22 £	£	31/3/21 £	£
FIXED ASSETS					
Investments	4		1,000		1,000
Investment property	5		475,000		475,000
			476,000		476,000
CURRENT ASSETS					
Debtors	6	5,500		12,500	
Cash at bank		56,474		48,198	
		61,974		60,698	
CREDITORS					
Amounts falling due within one year	7	41,407		9,378	
NET CURRENT ASSETS			20,567		51,320
TOTAL ASSETS LESS CURRENT LIABILITIES			496,567		527,320
CAPITAL AND RESERVES					
Called up share capital			5,360		5,360
Revaluation reserve	8		200,007		200,007
Retained earnings			291,200		321,953
SHAREHOLDERS' FUNDS			496,567		527,320

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

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 November 2022 and were signed on its behalf by:

D M K Lowe - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2022

1. STATUTORY INFORMATION

Stewart Christie & Co (Holdings) 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
Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 April 2021 and 31 March 2022	1,000
NET BOOK VALUE	
At 31 March 2022	1,000
At 31 March 2021	1,000

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2021 and 31 March 2022	475,000
NET BOOK VALUE	
At 31 March 2022	475,000
At 31 March 2021	475,000

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Trade debtors	5,500	12,500

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Taxation and social security	6,860	6,902
Other creditors	34,547	2,476
	41,407	9,378

8. RESERVES

	Revaluation reserve £
At 1 April 2021 and 31 March 2022	200,007

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.