Registered number
SC110921

# W.S.MOORE (PROPERTIES) LIMITED

Filleted Accounts

31 March 2021

**W.S.MOORE (PROPERTIES) LIMITED**

**Registered number:** SC110921

**Balance Sheet**

**as at 31 March 2021**

| | Notes | | 2021 | | 2020 |
|---|---|---|---|---|---|
| | | | £ | | £ |
| **Fixed assets** | | | | | |
| Intangible assets | 3 | | 198 | | 198 |
| Tangible assets | 4 | | 652,541 | | 653,981 |
| | | | 652,739 | | 654,179 |
| **Current assets** | | | | | |
| Debtors | 5 | 6,756 | | 5,062 | |
| Cash at bank and in hand | | 20,262 | | 13,294 | |
| | | 27,018 | | 18,356 | |
| **Creditors: amounts falling due within one year** | 6 | (38,755) | | (72,908) | |
| **Net current liabilities** | | | (11,737) | | (54,552) |
| **Net assets** | | | 641,002 | | 599,627 |
| **Capital and reserves** | | | | | |
| Called up share capital | | | 100 | | 100 |
| Profit and loss account | | | 640,902 | | 599,527 |
| **Shareholder's funds** | | | 641,002 | | 599,627 |

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

William S Moore

Director

Approved by the board on 10 December 2021

# W.S.MOORE (PROPERTIES) LIMITED

## Notes to the Accounts

## for the year ended 31 March 2021

### 1 Accounting policies

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|---|
| Fixtures, fittings, tools and equipment | over 5 years |

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

| 2 Employees | 2021 | 2020 |
|---|---|---|

| | Number | Number |
|---|---|---|
| Average number of persons employed by the company | 0 | 0 |

## 3 Intangible fixed assets

| | £ |
|---|---|
| Goodwill: | |
| **Cost** | |
| At 1 April 2020 | 198 |
| At 31 March 2021 | 198 |
| **Amortisation** | |
| At 31 March 2021 | - |
| **Net book value** | |
| At 31 March 2021 | 198 |
| At 31 March 2020 | 198 |

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

## 4 Tangible fixed assets

| | Land and buildings | Plant and machinery etc | Motor vehicles | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost** | | | | |
| At 1 April 2020 | 641,023 | 11,182 | 48,962 | 701,167 |
| Additions | - | - | - | - |
| At 31 March 2021 | 641,023 | 11,182 | 48,962 | 701,167 |
| **Depreciation** | | | | |
| At 1 April 2020 | - | 5,784 | 41,402 | 47,186 |
| Charge for the year | - | 600 | 840 | 1,440 |
| At 31 March 2021 | - | 6,384 | 42,242 | 48,626 |
| **Net book value** | | | | |
| At 31 March 2021 | 641,023 | 4,798 | 6,720 | 652,541 |
| At 31 March 2020 | 641,023 | 5,398 | 7,560 | 653,981 |

## 5 Debtors

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Other debtors | 6,756 | 5,062 |

| 6 Creditors: amounts falling due within one year | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade creditors | 332 | - |
| Taxation and social security costs | 10,042 | 10,821 |
| Directors loan account | 26,048 | 59,839 |
| Property deposits | 1,010 | 1,010 |
| Other creditors | 1,323 | 1,238 |
| | 38,755 | 72,908 |

## 7 Other information

W.S.MOORE (PROPERTIES) LIMITED is a private company limited by shares and incorporated in Scotland. Its registered office is:

Roshven
33 Tandlehill Road
Kilbarchan
Renfrewshire
PA10 2PL

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.