

Registered number
SC110921

W.S.MOORE (PROPERTIES) LIMITED

Filleted Accounts

31 March 2022

W.S.MOORE (PROPERTIES) LIMITED**Registered number:** SC110921**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	3	-	198
Tangible assets	4	652,322	652,541
		<u>652,322</u>	<u>652,739</u>
Current assets			
Debtors	5	-	6,756
Cash at bank and in hand		24,322	20,262
		<u>24,322</u>	<u>27,018</u>
Creditors: amounts falling due within one year	6	(11,711)	(38,755)
Net current assets/(liabilities)		<u>12,611</u>	<u>(11,737)</u>
Net assets		<u>664,933</u>	<u>641,002</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		664,833	640,902
Shareholder's funds		<u>664,933</u>	<u>641,002</u>

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 27 October 2022

W.S.MOORE (PROPERTIES) LIMITED

Notes to the Accounts

for the year ended 31 March 2022

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.

	Number	Number
Average number of persons employed by the company	0	0
3 Intangible fixed assets		£
Goodwill:		
Cost		
At 1 April 2021		198
At 31 March 2022		198
Amortisation		
Provided during the year		198
At 31 March 2022		198
Net book value		
At 31 March 2022		-
At 31 March 2021		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 £	Fixture and fittings £	Total £
Cost			
At 1 April 2021	641,023	60,144	701,167
Additions	-	1,526	1,526
At 31 March 2022	641,023	61,670	702,693
Depreciation			
At 1 April 2021	-	48,626	48,626
Charge for the year	-	1,745	1,745
At 31 March 2022	-	50,371	50,371
Net book value			
At 31 March 2022	641,023	11,299	652,322
At 31 March 2021	641,023	11,518	652,541

5 Debtors	2022	2021
	£	£
Other debtors	-	6,756

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	(201)	332
Taxation and social security costs	5,558	10,042
Directors loan account	4,621	26,048
Property deposits	-	1,010
Other creditors	1,733	1,323
	<u>11,711</u>	<u>38,755</u>

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.