Registered number
SC110921

W.S.MOORE (PROPERTIES) LIMITED

Filleted Accounts

31 March 2023

W.S.MOORE (PROPERTIES) LIMITED

Registered number: SC110921

Balance Sheet

as at 31 March 2023

	Notes		2023		2022
			£		£
Fixed assets					
Tangible assets	4		626,712		652,322
Current assets					
Cash at bank and in hand		11,644		24,322	
Creditors: amounts falling due within one year	5	(15,402)		(11,711)	
Net current (liabilities)/assets			(3,758)		12,611
Net assets			622,954		664,933
Capital and reserves					
Called up share capital			100		100
Profit and loss account			622,854		664,833
Shareholder's funds			622,954		664,933

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 7 November 2023

W.S.MOORE (PROPERTIES) LIMITED

Notes to the Accounts

for the year ended 31 March 2023

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	15% on reducing balance

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	2023	2022

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

3 Intangible fixed assets

	£
Goodwill:	
Cost	
At 1 April 2022	198
At 31 March 2023	198
Amortisation	
At 1 April 2022	198
At 31 March 2023	198
Net book value	
At 31 March 2023	-

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 2022	641,023	61,670	702,693
Additions	-	504	504
Disposals	(24,344)	-	(24,344)
At 31 March 2023	616,679	62,174	678,853
Depreciation			
At 1 April 2022	-	50,371	50,371
Charge for the year	-	1,770	1,770
At 31 March 2023	-	52,141	52,141
Net book value			
At 31 March 2023	616,679	10,033	626,712
At 31 March 2022	641,023	11,299	652,322

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	178	(201)
Taxation and social security costs	13,491	5,558
Directors loan account	-	4,621

Other creditors	1,733	1,733
	15,402	11,711

6 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.