Registered number
SC110921

W S MOORE (PROPERTIES) LTD

Filleted Accounts

31 March 2025

W S MOORE (PROPERTIES) LTD

Registered number: SC110921

Balance Sheet

as at 31 March 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	3		631,109		629,965
Current assets					
Debtors	4	590		-	
Cash at bank and in hand		45,388		16,099	
		45,978		16,099	
Creditors: amounts falling due within one year	5	(12,349)		(11,277)	
Net current assets			33,629		4,822
Net assets			664,738		634,787
Capital and reserves					
Called up share capital			100		100
Profit and loss account			664,638		634,687
Shareholder's funds			664,738		634,787

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 Moore

Director

Approved by the board on 28 August 2025

W S MOORE (PROPERTIES) LTD

Notes to the Accounts

for the year ended 31 March 2025

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.

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

	2025 Number	2024 Number
Average number of persons employed by the company	0	0

3 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	616,679	67,772	684,451
Additions	-	3,735	3,735
At 31 March 2025	616,679	71,507	688,186
Depreciation			
At 1 April 2024	-	54,486	54,486
Charge for the year	-	2,591	2,591
At 31 March 2025	-	57,077	57,077
Net book value			
At 31 March 2025	616,679	14,430	631,109
At 31 March 2024	616,679	13,286	629,965

4 Debtors

	2025	2024
	£	£
Other debtors	590	-

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	1,006
Taxation and social security costs	6,683	7,877
Other creditors	5,666	2,394
	12,349	11,277

6 Other information

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

Roshven
33 Tandlehill Road
Kilbarchan
Renfrewshire
PA10 2DD

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.