REGISTERED NUMBER: SC212413 (Scotland)

Unaudited Financial Statements for the Year Ended 31st October 2022

for

The Kylesku Crofters Trust Limited

Frame Kennedy
4th Floor Metropolitan House
31-33 High Street
Inverness
IV1 1HT

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for the year ended 31st October 2022

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Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
The Kylesku Crofters Trust Limited

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Kylesku Crofters Trust Limited for the year ended 31st October 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.com/accountspreparationguidance.

This report is made solely to the Board of Directors of The Kylesku Crofters Trust Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Kylesku Crofters Trust Limited and state those matters that we have agreed to state to the Board of Directors of The Kylesku Crofters Trust Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at http://www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Kylesku Crofters Trust Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Kylesku Crofters Trust Limited. You consider that The Kylesku Crofters Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of The Kylesku Crofters Trust Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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26th October 2023

Income Statement
for the year ended 31st October 2022

	2022	2021
	£	£
Turnover	**1,250**	1,230
Other income	**20**	2
Depreciation and other amounts written off assets	**(1)**	(1)
Other charges	**(1,019)**	(1,016)
Taxation	**(4)**	-
Surplus	**246**	215

Balance Sheet
31st October 2022

	2022		2021	
	£	£	£	£
Fixed assets		**22,094**		22,095
Current assets	**21,132**		20,281	
Creditors				
Amounts falling due within one year	**(8,558)**		(7,954)	
Net current assets		**12,574**		12,327
Total assets less current liabilities		**34,668**		34,422
Creditors				
Amounts falling due after more than one year		**14,336**		14,336
Net assets		**20,332**		20,086
Reserves		**20,332**		20,086

Notes to the financial statements

1. **Statutory information**

The Kylesku Crofters Trust Limited is a private company, limited by guarantee , registered in Scotland. The company's registered number and registered office address are as below:

Registered number: SC212413

Registered office: Willowbank
Burnside
Kinlochbervie
Sutherland
IV27 4RP

2. **Average number of employees**

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

Balance Sheet - continued
31st October 2022

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 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 surplus or deficit 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 in accordance with the micro-entity provisions.

The financial statements were approved by the Board of Directors and authorised for issue on 26th October 2023 and were signed on its behalf by:

I Clark - Director

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.