Westhill Marketing Limited

Registered number: SC247621

Balance Sheet

as at 30 April 2023

	Notes		2023		2022
			£		£
Fixed assets					
Tangible assets	3		3,320		5,211
Current assets					
Debtors	4	1,935		3,258	
Cash at bank and in hand		11,389		26,436	
		13,324		29,694	
Creditors: amounts falling due within one year	5	(1,803)		(11,360)	
Net current assets			11,521		18,334
Net assets			14,841		23,545
Capital and reserves					
Called up share capital			10		10
Profit and loss account			14,831		23,535
Shareholders' funds			14,841		23,545

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

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

The directors acknowledge their 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.

E A Douglas

Director

Approved by the board on 15 September 2023

Westhill Marketing Limited

Notes to the Accounts

for the year ended 30 April 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.

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:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2023	2022
	Number	Number

Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 May 2022	4,150	3,221	16,129	23,500
At 30 April 2023	4,150	3,221	16,129	23,500
Depreciation				
At 1 May 2022	830	3,221	14,238	18,289
Charge for the year	-	-	1,891	1,891
At 30 April 2023	830	3,221	16,129	20,180
Net book value				
At 30 April 2023	3,320	-	-	3,320
At 30 April 2022	3,320	-	1,891	5,211

4 Debtors

	2023	2022
	£	£
Trade debtors	1,246	3,258
Other debtors	689	-
	1,935	3,258

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	688	7,668
Accruals	900	999
Corporation tax	-	950
Other taxes and social security costs	107	1,635
Other creditors	108	108
	1,803	11,360

6 Other information

Westhill Marketing Limited is a private company limited by shares and incorporated in Scotland. Its registered office is:

Computer

Westhill

Aberdeen

Aberdeenshire

AB32 6PT

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.