Registered number
SC367296

# Whitechester Limited

Filleted Accounts

31 January 2018

**Whitechester Limited**

**Registered number:** SC367296

**Balance Sheet**

**as at 31 January 2018**

| | Notes | | 2018 | | 2017 |
|---|---|---|---|---|---|
| | | | £ | | £ |
| **Fixed assets** | | | | | |
| Tangible assets | 3 | | - | | 3,315 |
| **Current assets** | | | | | |
| Debtors | 4 | 2,018 | | 4,474 | |
| Cash at bank and in hand | | 416 | | 91 | |
| | | 2,434 | | 4,565 | |
| **Creditors: amounts falling due within one year** | 5 | (11,359) | | (12,897) | |
| **Net current liabilities** | | | (8,925) | | (8,332) |
| **Net liabilities** | | | (8,925) | | (5,017) |
| **Capital and reserves** | | | | | |
| Called up share capital | | | 2 | | 2 |
| Profit and loss account | | | (8,927) | | (5,019) |
| **Shareholder's funds** | | | (8,925) | | (5,017) |

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 member has 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.

Scott Rutherford

Director

Approved by the board on 12 September 2018

**Whitechester Limited**

**Notes to the Accounts**

**for the year ended 31 January 2018**

## 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:

| | |
|---|---|
| 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 |

## 2 Employees

| | 2018<br>Number | 2017<br>Number |
|---|---|---|
| Average number of persons employed by the company | 2 | 2 |

## 3 Tangible fixed assets

| | Computer Equipment<br>£ | Plant and machinery etc<br>£ | Motor vehicles<br>£ | Total<br>£ |
|---|---|---|---|---|
| **Cost** | | | | |
| At 1 February 2017 | 3,138 | 10,363 | 19,184 | 32,685 |
| Disposals | (3,138) | (10,363) | (19,184) | (32,685) |
| At 31 January 2018 | - | - | - | - |
| **Depreciation** | | | | |

| | | | | |
|---|---|---|---|---|
| At 1 February 2017 | 3,137 | 8,195 | 18,038 | 29,370 |
| Charge for the year | - | 873 | 1,146 | 2,019 |
| On disposals | (3,137) | (9,068) | (19,184) | (31,389) |
| At 31 January 2018 | - | - | - | - |
| **Net book value** | | | | |
| At 31 January 2018 | - | - | - | - |
| At 31 January 2017 | 1 | 2,168 | 1,146 | 3,315 |

**4 Debtors**

| | 2018 | 2017 |
|---|---|---|
| | £ | £ |
| Other debtors | 2,018 | 4,474 |

**5 Creditors: amounts falling due within one year**

| | 2018 | 2017 |
|---|---|---|
| | £ | £ |
| Trade creditors | 1,930 | 2,898 |
| Taxation and social security costs | (130) | - |
| Accruals | - | 500 |
| Director loan account | 9,410 | 9,350 |
| Other creditors | 149 | 149 |
| | 11,359 | 12,897 |

**6 Loans to directors**

| Description and conditions | B/fwd | Paid | Repaid | C/fwd |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Scott Rutherford | | | | |
| [Loan 1] | (1,342) | - | (1,150) | (2,492) |
| Jamie Hancox (Resigned 22 April 2018) | | | | |
| [Loan 1] | (8,008) | 1,090 | - | (6,918) |
| | (9,350) | 1,090 | (1,150) | (9,410) |

**7 Other information**

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

38 Thistle Street

Edinburgh

Scotland

EH2 1EN

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