REGISTERED NUMBER: SC421221 (Scotland)

Financial Statements for the Year Ended 30 April 2022

for

Unavoided Ltd

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Unavoided Ltd

Company Information for the Year Ended 30 April 2022

DIRECTOR:	Miss F Dawson
REGISTERED OFFICE:	10 Lendrick Avenue Callander Perthshire FK17 8LZ
REGISTERED NUMBER:	SC421221 (Scotland)

Balance Sheet
30 April 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		14,642		8,571
CURRENT ASSETS					
Debtors	5	25		25	
Cash at bank		18,879		23,164	
		18,904		23,189	
CREDITORS					
Amounts falling due within one year	6	11,694		9,196	
NET CURRENT ASSETS			7,210		13,993
TOTAL ASSETS LESS CURRENT LIABILITIES			21,852		22,564
PROVISIONS FOR LIABILITIES	7		2,782		1,628
NET ASSETS			19,070		20,936
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Retained earnings	9		19,068		20,934
SHAREHOLDERS' FUNDS			19,070		20,936

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 profit or loss 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 January 2023 and were signed by:

Miss F Dawson - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Unavoided Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 33% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 May 2021	24,588
Additions	13,256
At 30 April 2022	37,844
DEPRECIATION	
At 1 May 2021	16,017
Charge for year	7,185
At 30 April 2022	23,202
NET BOOK VALUE	
At 30 April 2022	14,642
At 30 April 2021	8,571

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	25	25

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	8,866	7,047
Other creditors	2,828	2,149
	11,694	9,196

7. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax	2,782	1,628

	Deferred tax
	£
Balance at 1 May 2021	1,628
Provided during year	1,154
Balance at 30 April 2022	2,782

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8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
2	Ordinary	1.00	2	2

9. RESERVES

	Retained earnings £
At 1 May 2021	20,934
Profit for the year	17,634
Dividends	(19,500)
At 30 April 2022	19,068

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Miss F Dawson.

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.