

Registered number
SC481621

Windy Park Pet Cemetery Ltd

Report and Accounts

31 July 2023

Windy Park Pet Cemetery Ltd**Registered number:** SC481621**Balance Sheet****as at 31 July 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	3,401	4,251
Current assets			
Stocks		1,053	1,420
Debtors	4	-	383
Cash at bank and in hand		11,653	7,516
		<u>12,706</u>	<u>9,319</u>
Creditors: amounts falling due within one year	5	(2,504)	(884)
Net current assets		<u>10,202</u>	<u>8,435</u>
Total assets less current liabilities		<u>13,603</u>	<u>12,686</u>
Creditors: amounts falling due after more than one year	6	(13,044)	(21,251)
Net assets/(liabilities)		<u>559</u>	<u>(8,565)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		558	(8,566)
Shareholder's funds		<u>559</u>	<u>(8,565)</u>

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 her 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.

Mrs A Skea

Director

Approved by the board on 10 January 2024

Windy Park Pet Cemetery Ltd

Notes to the Accounts

for the year ended 31 July 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 (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 4 years
Plant and machinery	20% reducing balance

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	1	1
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3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 August 2022	780	16,211	16,991
At 31 July 2023	780	16,211	16,991
Depreciation			
At 1 August 2022	779	11,961	12,740
Charge for the year	-	850	850
At 31 July 2023	779	12,811	13,590
Net book value			
At 31 July 2023	1	3,400	3,401
At 31 July 2022	1	4,250	4,251

4 Debtors	2023	2022
	£	£
Other debtors	-	383

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	313	528
Other taxes and social security costs	2,191	356
	2,504	884

6 Creditors: amounts falling due after one year	2023	2022
	£	£
Other creditors	13,044	21,251

7 Controlling party

The ultimate controlling party is Mrs A Skea.

8 Other information

Windy Park Pet Cemetery Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

Blairlusk

Gartocharn

Alexandria

Dunbartonshire

G83 8NB

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.