REGISTERED NUMBER: SC658317 (Scotland)

Unaudited Financial Statements for the Year Ended 30 June 2024

for

DICKIE & MOORE MUIR OF ORD LTD

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DICKIE & MOORE MUIR OF ORD LTD

Company Information
for the Year Ended 30 June 2024

DIRECTORS:	W M Dickie J A Dickie C J Moore
SECRETARY:	K Marshall
REGISTERED OFFICE:	4 Orbital Court East Kilbride G74 5PH
REGISTERED NUMBER:	SC658317 (Scotland)
ACCOUNTANTS:	Sharles Ltd Chartered Accountants 29 Brandon Street Hamilton ML3 6DA

DICKIE & MOORE MUIR OF ORD LTD (REGISTERED NUMBER: SC658317)

Balance Sheet
30 June 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	5	-	100
Cash at bank		**2,578**	4,033
		2,578	4,133
CREDITORS			
Amounts falling due within one year	6	**831**	2,386
NET CURRENT ASSETS		**1,747**	1,747
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,747**	1,747
CAPITAL AND RESERVES			
Called up share capital		**100**	100
Retained earnings		**1,647**	1,647
SHAREHOLDERS' FUNDS		**1,747**	1,747

The company is entitled to exemption from audit under Section 480 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 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 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 Board of Directors and authorised for issue on 29 November 2024 and were signed on its behalf by:

J A Dickie - Director

1. STATUTORY INFORMATION

Dickie & Moore Muir of Ord 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

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. There were no material departures from that standard.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

The company has ceased trading and is currently dormant. It is the directors' intention that once all debts have been received and all known creditors paid that any remaining funds will be distributed to the shareholders and then apply to have the company dissolved.

The financial statements have therefore not been prepared on a going concern basis. All assets are stated at their expected recoverable amounts and provision has been made for all known liabilities. This did not result in any significant changes to the figures reported in the financial statements.

The company was dormant throughout the year ended 30 June 2024. However, reference to information relating to the period ended 30 June 2023 has been made where appropriate.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Where an investment property is currently under the course of construction it is stated at cost.

3. **ACCOUNTING POLICIES - continued**

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102, in full, to all of its financial instruments.

Recognition and measurement of financial instruments:
Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Classification of financial instruments:
Financial instruments are classified as liabilities and equity instruments according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Trade, group and other debtors:
Trade, group and other debtors (including accrued income) which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

Where the arrangement with a debtor constitutes a financing transaction, the debtor is initially measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument and subsequently measured at amortised cost, using the effective interest method. The effective interest rate is the market rate used to determine initial measurement adjusted to amortise directly attributable transaction costs.

A provision for impairment of trade debtors is established when there is objective evidence that the amounts due will not be collected according to the original terms of the contract. Impairment losses are recognised in profit or loss for the excess of the carrying value of the trade debtor over the present value of the future cash flows discounted using the original effective interest rate. Subsequent reversals of an impairment loss that objectively relate to an event occurring after the impairment loss was recognised, are recognised immediately in profit or loss.

Cash and cash equivalents:
Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities.

Trade creditors, group and other creditors:
Trade, group and other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being transaction price less any amounts settled.

Where the arrangement with a creditor constitutes a financing transaction, the creditor is initially measured at the present value of future payments discounted at a market rate of interest for a similar instrument and subsequently measured at amortised cost, being transaction price less any amounts settled and the cumulative amortisation (using the effective interest method) of any difference between the amount at initial recognition and the maturity amount. The effective interest rate is the rate that discounts estimated future cash payments to the carrying amount of the financial liability.

Derecognition of financial assets and liabilities:
A financial asset is derecognised only when the contractual rights to cash flows expire or are settled, or substantially all the risks and rewards of ownership are transferred to another party, or if some (but not substantially all) risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

A financial liability (or part thereof) is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2023 - 4).

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	**-**	100

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	-	386
Other creditors	**831**	2,000
	831	2,386

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.