

**RAD-NESS LIMITED
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 18 SEPTEMBER 2022 TO 31 DECEMBER 2023**

RAD-NESS LIMITED
UNAUDITED ACCOUNTS
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RAD-NESS LIMITED
COMPANY INFORMATION
FOR THE PERIOD FROM 18 SEPTEMBER 2022 TO 31 DECEMBER 2023

Director	D A M Eason
Secretary	D Eason
Company Number	SC744708 (Scotland)
Registered Office	44 Slackbuie Way Inverness IV2 6AT
Accountants	CMM Accountancy (Inverness) Limited The Green House Beechwood Business Park North Inverness IV2 3BL

RAD-NESS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Notes	2023 £
Current assets		
Debtors		47,231
Cash at bank and in hand		1,390
		48,621
Creditors: amounts falling due within one year		(17,098)
Net current assets		31,523
Net assets		31,523
Capital and reserves		
Called up share capital		1
Profit and loss account		31,522
Shareholders' funds		31,523

For the period ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the period in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 9 July 2024 and were signed on its behalf by

D A M Eason
Director

Company Registration No. SC744708

RAD-NESS LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 18 SEPTEMBER 2022 TO 31 DECEMBER 2023

1 Statutory information

Rad-Ness Limited is a private company, limited by shares, registered in Scotland, registration number SC744708. The registered office is 44 Slackbuic Way, Inverness, IV2 6AT.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

4 Loans to directors

Included in debtors is a loan to the director D A M Eason of £43,751. Interest is being charged at the statutory rate.

5 Average number of employees

During the period the average number of employees was 0.

