REGISTERED NUMBER: SC787021 (Scotland)

Unaudited Financial Statements

For The Period 25 October 2023 to 31 October 2024

for

SPITAL DEVCO LTD

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For The Period 25 October 2023 to 31 October 2024

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SPITAL DEVCO LTD

Company Information
For The Period 25 October 2023 to 31 October 2024

DIRECTOR:	S M Razzak
REGISTERED OFFICE:	1 St. Swithin Row Aberdeen AB10 6DL
REGISTERED NUMBER:	SC787021 (Scotland)
ACCOUNTANTS:	Ahmad & Nabi Mcmullan 95-107 Lancefield Street Glasgow Lanarkshire G3 8HZ

Balance Sheet
31 October 2024

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		84,744
CURRENT ASSETS			
Cash in hand		100	
CREDITORS			
Amounts falling due within one year	5	85,104	
NET CURRENT LIABILITIES			(85,004)
TOTAL ASSETS LESS CURRENT LIABILITIES			(260)
CAPITAL AND RESERVES			
Called up share capital	6		100
Retained earnings	7		(360)
SHAREHOLDERS' FUNDS			(260)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 9 June 2025 and were signed by:

S M Razzak - Director

Notes to the Financial Statements
For The Period 25 October 2023 to 31 October 2024

1. STATUTORY INFORMATION

SPITAL DEVCO 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
Taxation for the period 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 period 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 period was 1 .

4. TANGIBLE FIXED ASSETS

	Land and buildings £
COST	
Additions	84,744
At 31 October 2024	84,744
NET BOOK VALUE	
At 31 October 2024	84,744

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
GRANITE CITY ESTATES LTD	48,558
BRIGHTER MORN ENTERPRISES LTD	15,000
Mr Abdo Isso	21,186
Accrued expenses	360
	85,104

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1.00	100

7. RESERVES

	Retained carnings £
Deficit for the period	(360)
At 31 October 2024	(360)

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.