

**BELKENROSS LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

**BELKENROSS LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BELKENROSS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2023**

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<b>Director</b>	I McEwan
<b>Company Number</b>	SC359379 (Scotland)
<b>Registered Office</b>	26 Allanvale Road Prestwick Ayrshire KA9 1QX
<b>Accountants</b>	Assenti & Noble Ltd 18 Mosshead Road Bearsden Glasgow G61 3HN

**BELKENROSS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	1,518	595
<b>Current assets</b>			
Debtors	5	109	109
Cash at bank and in hand		3,057	7,988
		<u>3,166</u>	<u>8,097</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(10,281)	(21,257)
<b>Net current liabilities</b>		<u>(7,115)</u>	<u>(13,160)</u>
<b>Net liabilities</b>		(5,597)	(12,565)
<b>Capital and reserves</b>			
Called up share capital	<u>7</u>	100	100
Profit and loss account		(5,697)	(12,665)
<b>Shareholders' funds</b>		<u>(5,597)</u>	<u>(12,565)</u>

For the year ending 31 May 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 her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 20 February 2024 and were signed on its behalf by

I McEwan  
Director

Company Registration No. SC359379

**BELKENROSS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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**1 Statutory information**

Belkenross Limited is a private company, limited by shares, registered in Scotland, registration number SC359379. The registered office is 26 Allanvale Road, Prestwick, Ayrshire, KA9 1QX .

**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 remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents invoiced sales to external customers, excluding value added tax.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	25% reducing balance
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***Going concern***

The balance sheet shows that the company has an excess of liabilities over assets. The accounts have been prepared on a going concern basis assuming the continuing support of the company's director.

**4 Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	At cost
At 1 June 2022	4,304
Additions	1,429
At 31 May 2023	5,733
<b>Depreciation</b>	
At 1 June 2022	3,709
Charge for the year	506
At 31 May 2023	4,215
<b>Net book value</b>	
At 31 May 2023	1,518
At 31 May 2022	595

**BELKENROSS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Other debtors	109	109
	<hr/>	<hr/>
<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxes and social security	1,374	154
Loans from directors	8,557	20,753
Accruals	350	350
	<hr/>	<hr/>
	10,281	21,257
	<hr/>	<hr/>
<b>7 Share capital</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
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**8 Average number of employees**

During the year the average number of employees was 0 (2022: 0).

