REGISTERED NUMBER: SC637369 (Scotland)

Unaudited Financial Statements for the Year Ended 31 July 2022

for

Alcohol Recovery Scotland Ltd

Contents of the Financial Statements
for the Year Ended 31 July 2022

Company Information
for the Year Ended 31 July 2022

DIRECTOR:	B D Rose
REGISTERED OFFICE:	Rosemount Cottage Glenaldie Tain Ross-shire IV19 1ND
REGISTERED NUMBER:	SC637369 (Scotland)
ACCOUNTANTS:	Mackay & Co Chartered Accountants Unit 8 Golspie Business Park Golspie Sutherland KW10 6UB

Abridged Balance Sheet
31 July 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Tangible assets	4		6,643		7,540
CURRENT ASSETS					
Cash at bank		3,072		2,360	
CREDITORS					
Amounts falling due within one year		14,154		9,981	
NET CURRENT LIABILITIES			(11,082)		(7,621)
TOTAL ASSETS LESS CURRENT LIABILITIES			(4,439)		(81)
RESERVES					
Income and expenditure account			(4,439)		(81)
			(4,439)		(81)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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 surplus or deficit 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 notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
31 July 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 July 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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 25 July 2023 and were signed by:

B D Rose - Director

1. STATUTORY INFORMATION

Alcohol Recovery Scotland Ltd is a private company, limited by guarantee , 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance and 10% on cost

Taxation
Taxation for the year 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 year 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.

Going concern
As at 31st July 2022 the company Balance Sheet was in deficit. The director has indicated his willingness to continue to support the company ensuring its liabilities and obligations will be met as they fall due until such time as the company is trading profitably. As such the company's future is sufficiently secure and these accounts have been prepared on a going concern basis.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

4. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 August 2021	
and 31 July 2022	8,473
DEPRECIATION	
At 1 August 2021	933
Charge for year	897
At 31 July 2022	1,830
NET BOOK VALUE	
At 31 July 2022	6,643
At 31 July 2021	7,540

5. LIMITED BY GUARANTEE

The company is limited by guarantee of members and does not have a share capital. The liability of members is limited to £1.