

**CAIRNHILL LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022**

CAIRNHILL LIMITED
UNAUDITED ACCOUNTS
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CAIRNHILL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022

Directors	Mr A MacDonald Mrs A MacDonald
Secretary	Mr A MacDonald
Company Number	SC149949 (Scotland)
Registered Office	8a Glenglass Road Evanton IV16 9YN
Accountants	CMM Accountancy (Inverness) Limited The Green House Beechwood Business Park North Inverness IV2 3BL

CAIRNHILL LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2022

	Notes	2022 £	2021 £
Current assets			
Inventories		16,896	16,896
Debtors		71,210	70,265
Cash at bank and in hand		-	35,958
		<u>88,106</u>	<u>123,119</u>
Creditors: amounts falling due within one year		(640)	(15,161)
Net current assets		<u>87,466</u>	<u>107,958</u>
Net assets		<u>87,466</u>	<u>107,958</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		87,366	107,858
Shareholders' funds		<u>87,466</u>	<u>107,958</u>

For the year ending 30 April 2022 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 directors acknowledge their 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 year 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 of Directors and authorised for issue on 24 January 2023 and were signed on its behalf by

Mr A MacDonald
Director

Company Registration No. SC149949

CAIRNHILL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

1 Statutory information

Cairnhill Limited is a private company, limited by shares, registered in Scotland, registration number SC149949. The registered office is 8a Glenglass Road, Evanton, IV16 9YN.

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 as modified by the revaluation of certain fixed assets.

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.

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

4 Loans to directors

Included in other debtors is a loan to the director Mr A MacDonald for £35,519 (2021 - in debt). The loan attracts interest at the official rate of interest, has no fixed terms of repayment and is unsecured.

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5 Average number of employees

During the year the average number of employees was 0 (2021: 0).

