

STEWART TRAVEL CONSULTANCY LTD

Registered Number
SC081104
(Scotland)

Unaudited Financial Statements for the Period ended
30 June 2023

STEWART TRAVEL CONSULTANCY LTD

Company Information for the period from 1 May 2022 to 30 June 2023

Directors

STEWART, Jemima Paterson Simpson Leckie

STEWART, William Callow

Company Secretary

STEWART, William Callow

Registered Address

The Washhouse

7 Southpark Road

Ayr

KA7 2TL

Registered Number

SC081104 (Scotland)

STEWART TRAVEL CONSULTANCY LTD

Balance Sheet as at 30 June 2023

	Notes	30 Jun 2023		30 Apr 2022	
		£	£	£	£
Fixed assets					
Tangible assets	6	-		922	
		<u>-</u>		<u>922</u>	
Current assets					
Debtors		102		175,505	
Cash at bank and on hand		6,058		1,984	
		<u>6,160</u>		<u>177,489</u>	
Creditors amounts falling due within one year	7	(1,375)		(4,052)	
Net current assets (liabilities)		<u>4,785</u>		<u>173,437</u>	
Total assets less current liabilities		<u>4,785</u>		<u>174,359</u>	
Creditors amounts falling due after one year		-		(60,836)	
Accruals and deferred income		(300)		(628)	
Net assets		<u>4,485</u>		<u>112,895</u>	
Capital and reserves					
Called up share capital		100		100	
Profit and loss account		4,385		112,795	
Shareholders' funds		<u>4,485</u>		<u>112,895</u>	

The company was entitled to exemption from audit for this reporting period 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.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

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

The financial statements were approved and authorised for issue by the Board of Directors on 11 January 2024, and are signed on its behalf by:

STEWART, William Callow

Director

Registered Company No. SC081104

STEWART TRAVEL CONSULTANCY LTD

Notes to the Financial Statements for the period ended 30 June 2023

1. Statutory information

The company is a private company limited by shares and registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Principal activities

The company's principal activity is Travel agency activities.

4. Accounting policies

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)
Office Equipment	33

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Taxation policy

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

5. Employee information

	2023	2022
Average number of employees during the year	0	0

6. Property, plant and equipment

	Total
	£
Cost or valuation	
At 01 May 22	4,834
Disposals	(4,834)
Depreciation and impairment	
At 01 May 22	3,912
Charge for year	490
On disposals	(4,402)
Net book value	
At 30 June 23	-
At 30 April 22	922

7. Creditors within one year

	2023	2022
	£	£
Taxation and social security	1,375	4,052
Total	1,375	4,052

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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.