

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2022**

**FOR**

**CARSPHAIRN VILLAGE SHOP LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

---

	<b>Page</b>
<b>Balance Sheet</b>	<b>1</b>
<b>Chartered Accountants' Report</b>	<b>3</b>

**CARSPHAIRN VILLAGE SHOP LIMITED (REGISTERED NUMBER: SC162982)**

**BALANCE SHEET**  
**30 APRIL 2022**

	2022		2021	
	£	£	£	£
<b>FIXED ASSETS</b>		63,173		63,173
<b>CURRENT ASSETS</b>	9,365		10,718	
<b>CREDITORS</b>				
Amounts falling due within one year	(864)		(3,260)	
<b>NET CURRENT ASSETS</b>		8,501		7,458
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		71,674		70,631
<b>RESERVES</b>		71,674		70,631

**NOTES TO THE FINANCIAL STATEMENTS**

**1. STATUTORY INFORMATION**

Carsphairn Village Shop Limited is a private company, limited by guarantee, registered in Scotland. The company's registered number and registered office address are as below:

**Registered number:** SC162982  
**Registered office:** Knockgray Farm  
Carsphairn  
CASTLE DOUGLAS  
DG7 3TF

**2. COVID 19**

Due to the Covid 19 outbreak we gave a 3 month rent holiday to our tenants therefore our income for the year ended 30 April 2022 is lower than normal.

**3. AVERAGE NUMBER OF EMPLOYEES**

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

**4. OTHER FINANCIAL COMMITMENTS**

As a result of the change to the Memorandum of Association the company assumed a contingent liability of £24,000.

**BALANCE SHEET - continued**  
**30 APRIL 2022**

---

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 financial statements have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 21 November 2022 and were signed on its behalf by:

A R Clark Kennedy - Director

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**CARSPHAIRN VILLAGE SHOP LIMITED**

---

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement is not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Carsphairn Village Shop Limited for the year ended 30 April 2022 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Carsphairn Village Shop Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Carsphairn Village Shop Limited and state those matters that we have agreed to state to the Board of Directors of Carsphairn Village Shop Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Carsphairn Village Shop Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Carsphairn Village Shop Limited. You consider that Carsphairn Village Shop Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Carsphairn Village Shop Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Bell Ogilvy  
Chartered Accountants  
36 King Street  
Castle Douglas  
Dumfries & Galloway  
DG7 1AF

22 November 2022

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.