

**CASHEL TRADING LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**CASHEL TRADING LIMITED**  
**UNAUDITED ACCOUNTS**  
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**CASHEL TRADING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

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<b>Directors</b>	Gayle Tracey McIntosh Kenneth Finnigan
<b>Company Number</b>	SC577929 (Scotland)
<b>Registered Office</b>	40-42 Woodlands Road Glasgow Scotland G3 6UR
<b>Accountants</b>	My Accountancy Hub Level One, Basecamp Liverpool 49 Jamacia Street Liverpool L1 0AH

**CASHEL TRADING LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	4	57,500	57,500
Tangible assets	5	33,532	28,335
		<u>91,032</u>	<u>85,835</u>
<b>Current assets</b>			
Inventories		912	-
Debtors	6	14,500	14,500
Cash at bank and in hand		577	28,947
		<u>15,989</u>	<u>43,447</u>
<b>Creditors: amounts falling due within one year</b>	7	(77,849)	(88,833)
<b>Net current liabilities</b>		<u>(61,860)</u>	<u>(45,386)</u>
<b>Total assets less current liabilities</b>		29,172	40,449
<b>Creditors: amounts falling due after more than one year</b>	8	(50,000)	(50,000)
<b>Net liabilities</b>		<u>(20,828)</u>	<u>(9,551)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(20,928)	(9,651)
<b>Shareholders' funds</b>		<u>(20,828)</u>	<u>(9,551)</u>

For the year ending 31 October 2021 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.

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 12 May 2022 and were signed on its behalf by

Gayle Tracey McIntosh  
Director

Company Registration No. SC577929

**CASHEL TRADING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

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**1 Statutory information**

Cashel Trading Limited is a private company, limited by shares, registered in Scotland, registration number SC577929. The registered office is 40-42 Woodlands Road, Glasgow, Scotland, G3 6UR .

**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.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% reducing balance
Fixtures & fittings	25% reducing balance

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

**4 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 November 2020	57,500
At 31 October 2021	57,500
<b>Amortisation</b>	
At 1 November 2020	-
At 31 October 2021	-
<b>Net book value</b>	
At 31 October 2021	57,500
At 31 October 2020	57,500

**CASHEL TRADING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

**5 Tangible fixed assets**

	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	
At 1 November 2020	16,000	-	22,918	38,918
Additions	-	7,479	2,583	10,062
At 31 October 2021	16,000	7,479	25,501	48,980
<b>Depreciation</b>				
At 1 November 2020	-	-	10,583	10,583
Charge for the year	-	1,122	3,743	4,865
At 31 October 2021	-	1,122	14,326	15,448
<b>Net book value</b>				
At 31 October 2021	16,000	6,357	11,175	33,532
At 31 October 2020	16,000	-	12,335	28,335

**6 Debtors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors	14,500	14,500

**7 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	11,646	1,156
VAT	11	6,138
Trade creditors	742	1,319
Taxes and social security	9	-
Other creditors	6,458	6,458
Loans from directors	58,983	73,762
	77,849	88,833

**8 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	50,000	50,000

**9 Average number of employees**

During the year the average number of employees was 0 (2020: 0).

