

**GOLDCREST 48 LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**GOLDCREST 48 LIMITED**

**COMPANY INFORMATION**

<b>Directors</b>	Mrs S Jessop Mr C C Jessop
<b>Registered number</b>	SC625774
<b>Registered office</b>	Pentland House Saltire Centre Glenrothes Scotland KY6 2AH
<b>Accountants</b>	EQ Accountants LLP Chartered Accountants Pentland House Saltire Centre Glenrothes Fife KY6 2AH

STATEMENT OF FINANCIAL POSITION  
AS AT 30 APRIL 2022

		2022 £	2021 £
<b>Fixed assets</b>			
Investments	4	650	650
		<u>650</u>	<u>650</u>
<b>Current assets</b>			
Bank and cash balances		-	215,220
		<u>-</u>	<u>215,220</u>
Creditors: amounts falling due within one year	5	-	(215,220)
		<u>-</u>	<u>(215,220)</u>
<b>Net current assets</b>		-	-
<b>Total assets less current liabilities</b>		<u>650</u>	<u>650</u>
<b>Net assets</b>		<u>650</u>	<u>650</u>
<b>Capital and reserves</b>			
Called up share capital	6	650	650
		<u>650</u>	<u>650</u>

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 APRIL 2022**

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

Mr C C Jessop  
**Director**

Mrs S Jessop  
**Director**

Date: 8 November 2022

The notes on pages 3 to 4 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

**1. General information**

Goldcrest 48 Limited is a private company, limited by shares, incorporated in Scotland with registration number SC625774. The registered office is Pentland House, Saltire Centre, Glenrothes, KY6 2AH.

The financial statements are presented in Sterling which is the functional currency of the company and rounded to the nearest £.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

**2.2 Exemption from preparing consolidated financial statements**

The Company, and the Group headed by it, qualify as small as set out in section 383 of the Companies Act 2006 and the parent and Group are considered eligible for the exemption to prepare consolidated accounts.

**2.3 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**2.4 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.5 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022

4. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 May 2021	650
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At 30 April 2022	<u>650</u>

5. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	-	215,199
Other taxation and social security	-	21
	<hr/>	<hr/>
	<u>-</u>	<u>215,220</u>

6. Share capital

	2022 £	2021 £
<b>Allotted, called up and fully paid</b>		
500 (2021 - 500) Ordinary shares of £1.00 each	500	500
150 (2021 - 150) Ordinary A shares of £1.00 each	150	150
	<hr/>	<hr/>
	<u>650</u>	<u>650</u>

7. Controlling party

From 27 January 2021 the ultimate controlling party was Smykker Corp Ltd, a company incorporated in Scotland; Registered number: SC684261. The registered office is 13 Gayfield Square, 1f2, Edinburgh, EH1 3NX.



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.