

Unaudited Financial Statements for the Year Ended 30 November 2022

for

Campsie Salmon Limited

**Contents of the Financial Statements
for the Year Ended 30 November 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

**Company Information
for the Year Ended 30 November 2022**

DIRECTORS:

D C Nicolson
A B M Nicolson
A W M Nicolson

REGISTERED OFFICE:

Claylands Farm
Balfron
Glasgow
G63 0RR

REGISTERED NUMBER:

SC699159 (Scotland)

ACCOUNTANTS:

Douglas Home & Co Ltd
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

**Balance Sheet
30 November 2022**

	Notes	30/11/22 £	£	30/11/21 £	£
FIXED ASSETS					
Property, plant and equipment	4		79,891		88,768
CURRENT ASSETS					
Debtors	5	5,648		5,000	
Cash at bank		<u>5,608</u>		<u>1,387</u>	
		11,256		6,387	
CREDITORS					
Amounts falling due within one year	6	<u>119,730</u>		<u>116,692</u>	
NET CURRENT LIABILITIES			<u>(108,474)</u>		<u>(110,305)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(28,583)</u>		<u>(21,537)</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>(29,583)</u>		<u>(22,537)</u>
			<u>(28,583)</u>		<u>(21,537)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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 profit or loss 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 29 August 2023 and were signed on its behalf by:

A B M Nicolson - Director

**Notes to the Financial Statements
for the Year Ended 30 November 2022**

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

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

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

4. **PROPERTY, PLANT AND EQUIPMENT**

Plant and
machinery
etc
£

COST

At 1 December 2021
and 30 November 2022

93,440

DEPRECIATION

At 1 December 2021

4,672

Charge for year

8,877

At 30 November 2022

13,549

NET BOOK VALUE

At 30 November 2022

79,891

At 30 November 2021

88,768

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30/11/22

30/11/21

£

£

Trade debtors

648

-

Other debtors

5,000

5,000

5,648

5,000

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30/11/22

30/11/21

£

£

Trade creditors

462

4,436

Taxation and social security

-

236

Other creditors

119,268

112,020

119,730

116,692

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.