

Financial Statements for the Year Ended 30 September 2024
for
Vistravi Ltd

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Contents of the Financial Statements
for the Year Ended 30 September 2024

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Vistravi Ltd

Company Information for the Year Ended 30 September 2024

DIRECTORS:

J M L Abdulla
A R Abdulla
Mrs P A Abdulla

SECRETARY:

Mrs P A Abdulla

REGISTERED OFFICE:

15 Ormlie Drive
Thurso
Caithness
KW14 7EA

REGISTERED NUMBER:

SC331422 (Scotland)

ACCOUNTANTS:

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Balance Sheet
30 September 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	15,383	20,512
CURRENT ASSETS			
Stocks		16,786	35,064
Debtors	5	6,724	-
Cash at bank and in hand		21,313	<u>16,904</u>
		44,823	51,968
CREDITORS			
Amounts falling due within one year	6	(48,287)	<u>(45,166)</u>
NET CURRENT (LIABILITIES)/ASSETS		(3,464)	<u>6,802</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,919	27,314
PROVISIONS FOR LIABILITIES		(766)	<u>(766)</u>
NET ASSETS		<u>11,153</u>	<u>26,548</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		11,053	<u>26,448</u>
SHAREHOLDERS' FUNDS		<u>11,153</u>	<u>26,548</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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.

Balance Sheet - continued
30 September 2024

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 28 June 2025 and were signed on its behalf by:

A R Abdulla - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. STATUTORY INFORMATION

Vistravi Ltd 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

Turnover 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.

Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2023 - 3) .

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 October 2023 and 30 September 2024	<u>8,116</u>	<u>38,451</u>	<u>46,567</u>
DEPRECIATION			
At 1 October 2023	7,325	18,730	26,055
Charge for year	<u>198</u>	<u>4,931</u>	<u>5,129</u>
At 30 September 2024	<u>7,523</u>	<u>23,661</u>	<u>31,184</u>
NET BOOK VALUE			
At 30 September 2024	<u>593</u>	<u>14,790</u>	<u>15,383</u>
At 30 September 2023	<u>791</u>	<u>19,721</u>	<u>20,512</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>6,724</u>	<u>-</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	9,936	4,251
Taxation and social security	1,726	1,726
Other creditors	<u>36,625</u>	<u>39,189</u>
	<u>48,287</u>	<u>45,166</u>

7. ULTIMATE CONTROLLING PARTY

The controlling party is J M L Abdulla.