MCKERCHAR & MACNAUGHTON LIMITED

Company Registration Number:
SC033621 (Scotland)

Unaudited statutory accounts for the year ended 14 January 2025

Period of accounts

Start date: 15 January 2024

End date: 14 January 2025

MCKERCHAR & MACNAUGHTON LIMITED

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MCKERCHAR & MACNAUGHTON LIMITED

Directors' report period ended 14 January 2025

The directors present their report with the financial statements of the company for the period ended 14 January 2025

Principal activities of the company

The principal activity of the company is the lease of property

Directors

The directors shown below have held office during the whole of the period from
15 January 2024 to 14 January 2025

Renate Macnaughton
Patrick Macnaughton
James Macnaughton

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
26 February 2025

And signed on behalf of the board by:
Name: Patrick Macnaughton
Status: Director

MCKERCHAR & MACNAUGHTON LIMITED

Balance sheet

As at 14 January 2025

	Notes	*2025*	*2024*
		£	**£**
Called up share capital not paid:		**0**	0
Fixed assets			
Intangible assets:		**0**	0
Tangible assets:	3	**105,015**	105,018
Investments:		**0**	0
Total fixed assets:		**105,015**	105,018
Current assets			
Stocks:		**0**	0
Debtors:	4	**0**	475
Cash at bank and in hand:		**12,948**	9,215
Investments:		**0**	0
Total current assets:		**12,948**	9,690
Prepayments and accrued income:		**0**	0
Creditors: amounts falling due within one year:	5	**(6,223)**	(5,551)
Net current assets (liabilities):		**6,725**	4,139
Total assets less current liabilities:		**111,740**	109,157
Creditors: amounts falling due after more than one year:		**0**	0
Provision for liabilities:		**0**	0
Accruals and deferred income:		**0**	0
Total net assets (liabilities):		**111,740**	109,157
Capital and reserves			
Called up share capital:		**42,000**	42,000
Share premium account:		**0**	0
Other reserves:		**100,051**	100,051
Profit and loss account:		**(30,311)**	(32,894)
Total Shareholders' funds:		**111,740**	109,157

The notes form part of these financial statements

MCKERCHAR & MACNAUGHTON LIMITED

Balance sheet statements

For the year ending 14 January 2025 the company was entitled to exemption 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.

The directors have chosen not to file a copy of the company's profit and loss account.

This report was approved by the board of directors on 26 February 2025
and signed on behalf of the board by:

Name: Patrick Macnaughton
Status: Director

The notes form part of these financial statements

MCKERCHAR & MACNAUGHTON LIMITED

Notes to the Financial Statements

for the Period Ended 14 January 2025

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tangible fixed assets depreciation policy

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.
Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:
Plant and Machinery 20% Reducing balance

2. Employees

	2025	*2024*
Average number of employees during the period	**1**	1

3. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 15 January 2024	**105,000**	**0**	**371**	**0**	**0**	**105,371**
Additions	**0**	**0**	**0**	**0**	**0**	**0**
Disposals	**0**	**0**	**0**	**0**	**0**	**0**
Revaluations	**0**	**0**	**0**	**0**	**0**	**0**
Transfers	**0**	**0**	**0**	**0**	**0**	**0**
At 14 January 2025	**105,000**	**0**	**371**	**0**	**0**	**105,371**
Depreciation						
At 15 January 2024	**0**	**0**	**353**	**0**	**0**	**353**
Charge for year	**0**	**0**	**3**	**0**	**0**	**3**
On disposals	**0**	**0**	**0**	**0**	**0**	**0**
Other adjustments	**0**	**0**	**0**	**0**	**0**	**0**
At 14 January 2025	**0**	**0**	**356**	**0**	**0**	**356**
Net book value						
At 14 January 2025	**105,000**	**0**	**15**	**0**	**0**	**105,015**
At 14 January 2024	**105,000**	**0**	**18**	**0**	**0**	**105,018**

4. Debtors

	2025	*2024*
	£	**£**
Trade debtors	**0**	0
Prepayments and accrued income	**0**	0
Other debtors	**0**	475
Total	**0**	475
Debtors due after more than one year:	**0**	0

5. Creditors: amounts falling due within one year note

	2025	*2024*
	£	**£**
Bank loans and overdrafts	**0**	0
Amounts due under finance leases and hire purchase contracts	**0**	0
Trade creditors	**0**	0
Taxation and social security	**4,703**	4,908
Accruals and deferred income	**0**	0
Other creditors	**1,520**	643
Total	**6,223**	5,551

6. Financial Commitments

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

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.