

Registered Number SC033621

MCKERCHAR & MACNAUGHTON LIMITED

Micro-entity Accounts

14 January 2026

Micro-entity Balance Sheet as at 14 January 2026

	<i>Notes</i>	2026	2025
		£	£
Called up share capital not paid		-	-
Fixed Assets		105,000	105,015
Current Assets		16,119	12,948
Prepayments and accrued income		-	-
Creditors: amounts falling due within one year		(5,636)	(6,223)
Net current assets (liabilities)		<u>10,483</u>	<u>6,725</u>
Total assets less current liabilities		<u>115,483</u>	<u>111,740</u>
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		0	0
Accruals and deferred income		0	0
Total net assets (liabilities)		<u>115,483</u>	<u>111,740</u>
Capital and reserves		<u>115,483</u>	<u>111,740</u>

- For the year ending 14 January 2026 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 8 May 2026

And signed on their behalf by:

Renate MacNaughton, Director

Patrick MacNaughton, Director

Notes to the Micro-entity Accounts for the period ended 14 January 2026**1 Employees**

	<i>2026</i>	<i>2025</i>
Average number of employees during the period	1	1

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