Draft Financial Statements at 16 September 2025 at 09:12:28

Company registration number SC242501 (Scotland)

KIRKGATE PROPERTIES (ANGUS) LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

PAGES FOR FILING WITH REGISTRAR

KIRKGATE PROPERTIES (ANGUS) LIMITED

CONTENTS

	Page
Accountants' report	1
Balance sheet and notes to the financial statements	2 - 3

KIRKGATE PROPERTIES (ANGUS) LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED FINANCIAL STATEMENTS OF KIRKGATE PROPERTIES (ANGUS) LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kirkgate Properties (Angus) Limited for the year ended 31 January 2025 set out on pages 2 to 3 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the ICAS we are subject to its ethical and other professional requirements which are detailed at https://icas.com/icas-framework-preparation-of-accounts.

This report is made solely to the board of directors of Kirkgate Properties (Angus) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Kirkgate Properties (Angus) Limited and state those matters that we have agreed to state to the board of directors of Kirkgate Properties (Angus) Limited, as a body, in this report in accordance with the requirements of the ICAS as detailed at https://icas.com/icas-framework-preparation-of-accounts. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kirkgate Properties (Angus) Limited and its board of directors as a body, for our work or for this report.

It is your duty to ensure that Kirkgate Properties (Angus) Limited has kept adequate accounting records and to prepare statutory financial statements that comply with the requirements of the Companies Act 2006. You consider that Kirkgate Properties (Angus) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Kirkgate Properties (Angus) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MMG Chartered Accountants
27 St David Street
Brechin
Angus
DD9 6EG
8 September 2025

KIRKGATE PROPERTIES (ANGUS) LIMITED

BALANCE SHEET

AS AT 31 JANUARY 2025

	2025		2024	
	£	£	£	£
Fixed assets		987,367		1,110,552
Current assets	10,485		9,706	
Prepayments and accrued income	2,281		2,124	
Creditors: amounts falling due within one year	(451,541)		(480,681)	
Net current liabilities		(438,775)		(468,851)
Total assets less current liabilities		548,592		641,701
Net assets		548,592		641,701
Capital and reserves		548,592		641,701

Notes to the financial statements

1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

	2025 Number	2024 Number
Employees	2	3

2 Revaluation reserve

The accounts have been prepared under FRS105, under which assets are not revalued. Previously, whilst the accounts were prepared under FRS102 (1A), the balance within the revaluation reserve had been combined with the retained earnings. In the current year the balance which related to the revaluation reserve has been removed from the retained earnings and the value of the property has been adjusted accordingly.

Kirkgate Properties (Angus) Limited is a private company limited by shares incorporated in Scotland. The registered office is Seven Pines, Netherton, Brechin, DD9 6SN.

For the year ended 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

KIRKGATE PROPERTIES (ANGUS) LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 JANUARY 2025

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime', and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 8 September 2025 and are signed on its behalf by:

Mr R Fraser
Director

Mr J K A Bruce
Director

Company registration number SC242501 (Scotland)

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.