SCOTTISH BUILDING CONTRACT COMMITTEE LIMITED

Registration Number SC248721 (Scotland)
Filleted Unaudited Financial Statements
for the year ended 30 April 2025

SCOTTISH BUILDING CONTRACT COMMITTEE LIMITED

Filleted Financial Statements for the year ended 30 April 2025

STATEMENT OF FINANCIAL POSITION

	Notes	2025 £	2024 £
Fixed assets			
Investments	2	403,682	
Current assets			
Inventory		10,649	10,406
Debtors	3	6,635	7,373
Cash at bank and in hand		231,539	586,459
		248,823	**604,238**
Current liabilities			
Creditors: amounts falling due within one year	4	(57,979)	(58,881)
Net current assets		**190,844**	**545,357**
Total assets less current liabilities		**594,526**	**545,357**
Net assets		**594,526**	**545,357**
Capital and reserves			
Called up share capital	5	12,500	15,000
Profit and loss account		582,026	530,357
Shareholder's funds		**594,526**	**545,357**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. These financial statements and reports have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the statement of comprehensive income has been taken.

For the year ended 30 April 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year ended 30 April 2025 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirments of the Companies Act 2006 with respect of accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Directors on 25th September 2025.

Signed by order of the Board of Directors on behalf of Scottish Building Contract Committee Limited on _____

SCOTTISH BUILDING CONTRACT COMMITTEE LIMITED

Filleted Financial Statements for the year ended 30 April 2025

STATEMENT OF FINANCIAL POSITION

	Notes	2025 £	2024 £

_____

J McLeish

The notes on pages preview to update form part of these accounts.

SCOTTISH BUILDING CONTRACT COMMITTEE LIMITED

(Registration Number SC248721)
Filleted Financial Statements for the year ended 30 April 2025

NOTES TO THE FINANCIAL STATEMENTS

1.Summary of significant accounting policies

1.1General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is RIAS, 15 Rutland Square, Edinburgh, EH1 2BE.
RIAS
15 Rutland Square
Edinburgh
EH1 2BE

1.2Statement of compliance

These financial statements have been prepared in accordance with FRS 102 the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland as adapted by Section 1A of FRS 102 and the Companies Act 2006.

The financial statements are prepared in sterling (£) which is the functional currency of the company and rounded to the nearest £.

1.3Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the Company's ability to continue as a going concern and have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

1.2Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

1.3Investments

Investments are measured at fair value with changes in fair value being recognised in the profit or loss.

1.4Tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

SCOTTISH BUILDING CONTRACT COMMITTEE LIMITED

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NOTES TO THE FINANCIAL STATEMENTS

1.5Turnover and other income

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

1.6Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial assets, which include trade and other debtors,prepaid expenses and cash at bank, are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Basic financial liabilities, which include trade and other creditors and taxes due are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. At each reporting date the company assesses whether there is objective evidence that any financial asset has been impaired. A provision for impairment is established when there is objective evidence that the company will not be able to collect all amounts due. The amount of the provision is recognised immediately in profit or loss

2.Investments

Movement in investments

	Investments £
Cost or valuation	
At 01 May 2024	-
Additions	402,964
Revaluations	718
At 30 April 2025	**403,682**
Carrying amount	
At 30 April 2024	**-**
At 30 April 2025	**403,682**

NOTES TO THE FINANCIAL STATEMENTS

3. Debtors

Debtors comprise:

Amounts falling due within one year	**2025 £**	**2024 £**
Trade debtors	779	2,606
Other debtors	5,853	4,767
	6,632	**7,373**

4. Creditors: amounts falling due within one year

Creditors: amounts falling due within one year comprise:	**2025 £**	**2024 £**
Trade creditors	858	627
Other creditors	42,740	43,299
Social security and other taxes	2,521	4,787
Corporation tax	11,860	10,168
	57,979	**58,881**

5. Called up share capital

Alloted, called up and fully paid	**2025 £**	**2024 £**
Ordinary shares of £1 each	**12,500**	**15,000**

On 4th April 2025 the company repurchased 2,500 shares of £1 per share. The total consideration paid for these shares amounted to £2,500.

Appendix - Additional XBRL Tags and Values

Accounting standards applied
bus_SmallEntities

Accounts status, audited or unaudited
bus_AuditExemptWithAccountantsReport

Accounts type
bus_FilletedAccounts

Average number of employees during the period
0

Average number of employees during the period
0

Balance sheet date
30 April 2025

Date of auditor's report
0001-01-01

Date of authorisation of financial statements for issue
08 October 2025

Description of principal activities
The company principal activity during the year was that of the production and sale of contract documentation for the construction

Director signing Directors' Report
bus_Director1

Director signing financial statements
bus_Director1

End date for period covered by report
30 April 2025

Entity current legal or registered name
Scottish Building Contract Committee Limited

Entity is dormant [true/false]
false

Entity trading status
[default]

Legal form of entity
bus_PrivateLimitedCompanyLtd

Name of entity auditors
CT

Name of entity officer
P J Loftus

Name of entity officer
E G Geddes

Name of entity officer
J McLeish

Name of entity officer
E Fleming

Name of entity officer
S J Peterson

Name of individual auditor
CT

Name of production software
Draftworx Cloud

Start date for period covered by report
01 May 2024

UK Companies House registered number
SC248721

Appendix - Footnotes

Investments
No Value Reported

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.