Company No: SC416621 (Scotland)

HM SECRETARIES LIMITED

Unaudited Financial Statements

For the financial year ended 31 March 2025

Pages for filing with the registrar

HM SECRETARIES LIMITED
UNAUDITED FINANCIAL STATEMENTS
For the financial year ended 31 March 2025

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HM SECRETARIES LIMITED
BALANCE SHEET
As at 31 March 2025

	Note	2025	2024
		£	£
Current assets			
Cash at bank and in hand		2	2
		2	**2**
Net current assets		**2**	**2**
Total assets less current liabilities		**2**	**2**
Net assets		**2**	**2**
Capital and reserves			
Called-up share capital	3	2	2
Total shareholder's funds		**2**	**2**

HM Secretaries Limited (registered number: SC416621) did not trade during the current financial year and has made neither profit nor loss, nor any other comprehensive income. There have been no movements in shareholders' funds during the current financial year and therefore no Statement of Changes in Equity has been included. For the financial year ending 31 March 2025 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- 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; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of HM Secretaries Limited (registered number: SC416621) were approved and authorised for issue by the Board of Directors on 20 November 2025. They were signed on its behalf by:

Robert Bain
Director

Derek Petrie
Director

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

HM Secretaries Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in Scotland. The address of the company's registered office is 6 & 7 Queens Terrace, Aberdeen, AB10 1XL, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for at least twelve months from the date of signing the financial statements. Thus the directors have continued to adopt the going concern basis of accounting in preparing the financial statements.

Profit and loss account

The company has not traded during the year or the preceding financial year. During this time, the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Equity instruments
Equity instruments issued by the company are recorded at the fair value of cash or other resources received or receivable, net of direct issue costs. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2. Employees

	2025 Number	2024 Number
Monthly average number of persons employed by the company during the year, including directors	6	5

3. Called-up share capital

	2025	2024
	£	£
Allotted, called-up and fully-paid		
2 Ordinary shares of £ 1.00 each	2	2

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.