REGISTERED NUMBER: SC423713 (Scotland)

MCINNES GARDNER LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JULY 2022

russell + russell
Chartered Certified Accountants
4 Royal Crescent
Glasgow
G3 7SL

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FOR THE YEAR ENDED 31ST JULY 2022

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MCINNES GARDNER LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31ST JULY 2022

DIRECTOR:	A J D MacIntyre
REGISTERED OFFICE:	7 Lynedoch Crescent Glasgow G3 6DZ
REGISTERED NUMBER:	SC423713 (Scotland)
ACCOUNTANTS:	russell + russell Chartered Certified Accountants 4 Royal Crescent Glasgow G3 7SL

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF MCINNES GARDNER LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of McInnes Gardner Limited for the year ended 31st July 2022 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/rulebook.

This report is made solely to the director of McInnes Gardner Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of McInnes Gardner Limited and state those matters that we have agreed to state to the director of McInnes Gardner Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that McInnes Gardner Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of McInnes Gardner Limited. You consider that McInnes Gardner 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 McInnes Gardner 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.

russell + russell
Chartered Certified Accountants
4 Royal Crescent
Glasgow
G3 7SL

28th July 2023

BALANCE SHEET
31ST JULY 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Tangible assets	4		1,920		-
CURRENT ASSETS					
Debtors	5	259,281		148,751	
Cash in hand		1		1	
		259,282		148,752	
CREDITORS					
Amounts falling due within one year	6	73,663		28,749	
NET CURRENT ASSETS			185,619		120,003
TOTAL ASSETS LESS CURRENT LIABILITIES			187,539		120,003
CREDITORS					
Amounts falling due after more than one year	7		36,667		46,667
NET ASSETS			150,872		73,336
CAPITAL AND RESERVES					
Called up share capital	9		1		1
Retained earnings			150,871		73,335
SHAREHOLDERS' FUNDS			150,872		73,336

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
31ST JULY 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28th July 2023 and were signed by:

A J D MacIntyre - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022

1. STATUTORY INFORMATION

McInnes Gardner Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going Concern basis
The financial statements have been prepared on the going concern basis. The director believes that the company has adequate resources and support to continue to operate for the foreseeable future.

Turnover
The turnover shown in the profit and loss account represents the sales value of work done during the year, exclusive of Value Added Tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	- 20% straight line
Computer equipment	- 20% straight line

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - NIL) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
COST			
Additions	300	1,743	2,043
At 31st July 2022	300	1,743	2,043
DEPRECIATION			
Charge for year	20	103	123
At 31st July 2022	20	103	123
NET BOOK VALUE			
At 31st July 2022	280	1,640	1,920

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Trade debtors	45,653	15,959
Amounts recoverable on contracts	26,850	-
Other debtors	5,309	-
Owed by A. McInnes Gardner & Partners	150,910	132,792
Directors' current accounts	15,731	-
VAT	14,828	-
	259,281	148,751

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans and overdrafts (see note 8)	10,000	3,333
Trade creditors	6,867	701
Taxation and social security	48,990	18,782
Other creditors	7,806	5,933
	73,663	28,749

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans (see note 8)	36,667	46,667

8. LOANS

An analysis of the maturity of loans is given below:

	31.7.22	31.7.21
	£	£
Amounts falling due within one year or on demand:		
Bank loans	10,000	3,333
Amounts falling due between one and two years:		
Bank loans - 1-2 years	10,000	10,000
Amounts falling due between two and five years:		
Bank loans - 2-5 years	26,667	36,667

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.22 £	31.7.21 £
1	Ordinary shares	£1	1	1

10. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31st July 2022 and 31st July 2021:

	31.7.22	31.7.21
	£	£
A J D MacIntyre		
Balance outstanding at start of year	-	-
Amounts advanced	23,118	-
Amounts repaid	(7,387)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	15,731	-

This amount bears no interest and has no fixed repayment terms.

11. RELATED PARTY DISCLOSURES

A. McInnes Gardner & Partners

a) A. McInnes Gardner & Partners is a firm of architects controlled by A J D MacIntyre.

b) During the year the company was charged £24,422 (2021 - £26,792) by A. McInnes Gardner & Partners in respect of expenses incurred by the firm on behalf of McInnes Gardner Limited and £60,819 (2021 - £19,759) in respect of management charges.

c) All amounts received from customers have been paid into the bank account of A. McInnes Gardner & Partners and these amounts are included in the balance owed by A. McInnes Gardner & Partners.

12. ULTIMATE CONTROLLING PARTY

The company was under the control of A J D MacIntyre throughout the current and previous year.

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.