

Company registration number SC439621 (Scotland)

SCLA24 LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 JUNE 2025
PAGES FOR FILING WITH REGISTRAR

SCLA24 LIMITED

CONTENTS

	Page
Balance sheet	1
Notes to the financial statements	2 - 4

SCLA24 LIMITED

BALANCE SHEET

AS AT 29 JUNE 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	4	-		3,898	
Cash at bank and in hand		336		-	
		<u>336</u>		<u>3,898</u>	
Creditors: amounts falling due within one year	5	<u>(74,785)</u>		<u>(20,579)</u>	
Net current liabilities			(74,449)		(16,681)
			<u></u>		<u></u>
Capital and reserves					
Called up share capital			1		1
Profit and loss reserves			<u>(74,450)</u>		<u>(16,682)</u>
Total equity			<u>(74,449)</u>		<u>(16,681)</u>

For the financial year ended 29 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved and signed by the director and authorised for issue on 29 June 2026

Mr L A Clark
Director

Company registration number SC439621 (Scotland)

SCLA24 LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 JUNE 2025

1 Accounting policies

Company information

SCLA24 Limited is a private company limited by shares incorporated in Scotland. The registered office is Meikleriggs, Lochlibo Road, Burnhouse, Beith, Ayrshire, United Kingdom, KA15 1LH.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a basis other than going concern. At the year end, the company had net liabilities and the director does not consider it appropriate to prepare the financial statements on a going concern basis as the company does not intend to continue in operational existence for the foreseeable future.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

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.

SCLA24 LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	10	20

4 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	-	3,898

SCLA24 LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 29 JUNE 2025

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	-	5,605
Trade creditors	-	329
Amounts owed to group undertakings	29,961	-
Taxation and social security	38,464	9,998
Other creditors	6,360	4,647
	<u>74,785</u>	<u>20,579</u>

6 Parent company

The company is a wholly owned subsidiary of Concrete Scotland Limited a company incorporated in the United Kingdom. Concrete Scotland Limited is the ultimate parent undertaking.

The ultimate controlling party is Mr L Clark.

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.