REGISTERED NUMBER: SC457921

CONSTRUCTION PHOTO DOCUMENTATION SCOTLAND LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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CONSTRUCTION PHOTO DOCUMENTATION SCOTLAND LTD (REGISTERED NUMBER: SC457921)

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BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	4		-		1,784
Tangible assets	5		**45,419**		41,390
			45,419		43,174
CURRENT ASSETS					
Debtors	6	**936,331**		606,211	
Cash at bank and in hand		**289,851**		212,652	
		1,226,182		818,863	
CREDITORS					
Amounts falling due within one year	7	**321,556**		282,871	
NET CURRENT ASSETS			**904,626**		535,992
TOTAL ASSETS LESS CURRENT LIABILITIES			**950,045**		579,166
PROVISIONS FOR LIABILITIES			**11,031**		10,348
NET ASSETS			**939,014**		568,818
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**938,914**		568,718
SHAREHOLDERS' FUNDS			**939,014**		568,818

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 DECEMBER 2025

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 31 May 2026 and were signed on its behalf by:

M D Donnelly - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. STATUTORY INFORMATION

Construction Photo Management Scotland Ltd is a private company, limited by shares, registered in Scotland. The registered office is 31 Carron Place, Kelvin, East Kilbride, G75 0YL.

The financial statements are presented in 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.

Turnover
Turnover represents the invoice value of services rendered in the year, exclusive of value added tax. The company's policy is to recognise income when substantively all risks and rewards in connection with the services have been passed to the buyer.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of 10 years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 33.3% on cost and 20% on cost

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Financial instruments
The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and loans to and from related parties.

Debt instruments like loans and other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents includes cash in hand, deposits held at call with banks.

continued...

2. **ACCOUNTING POLICIES - continued**

Taxation

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

With the exception of changes arising on the initial recognition of a business combination, the tax expense is presented either in profit or loss, other comprehensive income or statement of changes in equity depending on the transaction that resulted in the tax expense.

Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Operating lease commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

Judgements

The company considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements.The directors consider there are no such significant judgements.

Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 20 (2024 - 23) .

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4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 January 2025 and 31 December 2025	**72,608**
AMORTISATION	
At 1 January 2025	**70,824**
Charge for year	**1,784**
At 31 December 2025	**72,608**
NET BOOK VALUE	
At 31 December 2025	**-**
At 31 December 2024	1,784

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2025	**212,992**
Additions	**18,543**
At 31 December 2025	**231,535**
DEPRECIATION	
At 1 January 2025	**171,602**
Charge for year	**14,514**
At 31 December 2025	**186,116**
NET BOOK VALUE	
At 31 December 2025	**45,419**
At 31 December 2024	41,390

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	**208,165**	270,575
Amounts owed by group undertakings	**723,403**	325,718
Other debtors	**4,763**	9,918
	936,331	606,211

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**68,101**	73,259
Taxation and social security	**218,454**	173,151
Other creditors	**35,001**	36,461
	321,556	282,871

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	**4,000**	16,000
Between one and five years	**-**	4,000
	4,000	20,000

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.