

Company registration number SC489921 (Scotland)

RJS ECOSSE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025
PAGES FOR FILING WITH REGISTRAR

RJS ECOSSE LTD

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RJS ECOSSE LTD

BALANCE SHEET

AS AT 31 OCTOBER 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	4	82,364	61,002
Current assets			
Debtors	5	41,839	69,291
Cash at bank and in hand		162,727	131,342
		204,566	200,633
Creditors: amounts falling due within one year	6	(19,957)	(31,323)
Net current assets		184,609	169,310
Total assets less current liabilities		266,973	230,312
Provisions for liabilities		(15,649)	(11,590)
Net assets		251,324	218,722
Capital and reserves			
Called up share capital		102	102
Profit and loss reserves		251,222	218,620
Total equity		251,324	218,722

For the financial year ended 31 October 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 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 27 April 2026

Mr R Hogg
Director

Company registration number SC489921 (Scotland)

RJS ECOSSE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

Company information

RJS Ecosse Ltd is a private company limited by shares incorporated in Scotland. The registered office is 6th Floor, Gordon Chambers, 90 Mitchell Street, Glasgow, United Kingdom, G1 3NQ.

1.1 Basis of preparation

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Revenue

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

When cash inflows are deferred and represent a financing arrangement, the promised consideration is adjusted for the effects of the time value of money, which is recognised as interest income.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on a reducing balance basis
Motor vehicles	25% on a reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

RJS ECOSSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

2 Employees

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

	2025 Number	2024 Number
Total	3	4

3 Intangible fixed assets

Goodwill
£

Cost

At 1 November 2024 and 31 October 2025

120,000

Amortisation and impairment

At 1 November 2024 and 31 October 2025

120,000

Carrying amount

At 31 October 2025

-

At 31 October 2024

-

RJS ECOSSE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

4 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 November 2024	70,301	29,950	100,251
Additions	-	52,601	52,601
Disposals	(2,000)	(20,495)	(22,495)
At 31 October 2025	68,301	62,056	130,357
Depreciation and impairment			
At 1 November 2024	28,669	10,580	39,249
Depreciation charged in the year	4,242	8,862	13,104
Eliminated in respect of disposals	(1,181)	(3,179)	(4,360)
At 31 October 2025	31,730	16,263	47,993
Carrying amount			
At 31 October 2025	36,571	45,793	82,364
At 31 October 2024	41,632	19,370	61,002

5 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	38,983	66,272
Other debtors	2,856	3,019
	41,839	69,291

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	6,880	16,883
Corporation tax	1,461	2,849
Other taxation and social security	338	283
Other creditors	11,278	11,308
	19,957	31,323

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.