REGISTERED NUMBER: SC500607 (Scotland)

Unaudited Financial Statements for the Year Ended 30 September 2026

for

M33 Design Limited

Contents of the Financial Statements
for the Year Ended 30 September 2026

	Page
Balance Sheet	1
Notes to the Financial Statements	2

M33 Design Limited (Registered number: SC500607)

Balance Sheet
30 September 2026

	Notes	2026 £	£	2025 £	£
FIXED ASSETS					
Tangible assets	4		324		432
CURRENT ASSETS					
Stocks		6,100		4,165	
Debtors	5	9,751		-	
Cash at bank		-		27,077	
		15,851		31,242	
CREDITORS					
Amounts falling due within one year	6	15,843		31,533	
NET CURRENT ASSETS/(LIABILITIES)			8		(291)
TOTAL ASSETS LESS CURRENT LIABILITIES			332		141
PROVISIONS FOR LIABILITIES			62		-
NET ASSETS			270		141
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			170		41
			270		141

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2026 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 31 October 2026 and were signed by:

Mr Ross Johnston Meechan - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

M33 Design Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address are as below:

Registered number: SC500607

Registered office: 5 Kings Court
High Street
Falkirk
FK1 1PG

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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

Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	33% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Going concern
The financial statements have been prepared on a going concern basis.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits.

Stocks and work in progress
Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

continued...

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2025 - 2).

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2025 and 30 September 2026	1,756	23,053	24,809
DEPRECIATION			
At 1 October 2025	1,324	23,053	24,377
Charge for year	108	-	108
At 30 September 2026	1,432	23,053	24,485
NET BOOK VALUE			
At 30 September 2026	324	-	324
At 30 September 2025	432	-	432

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026 £	2025 £
Other debtors	9,751	-

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026 £	2025 £
Bank loans and overdrafts	9,741	6,837
Taxation and social security	4,902	5,861
Other creditors	1,200	18,835
	15,843	31,533

Creditors include unsecured bank loans of £988 (2025: £6,480).

7. **RELATED PARTY DISCLOSURES**

At the balance sheet date, the director owed the company £7,183 (2025: £18,218 owed by the company). The loan is repayable on demand and interest has been charged at a market rate when necessary.

8. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Mr Ross Johnston Meechan.

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.