

ANDY SWEET LTD
Unaudited Financial Statements
For the financial year ended 31 March 2026
Pages for filing with the registrar

ANDY SWEET LTD
UNAUDITED FINANCIAL STATEMENTS
For the financial year ended 31 March 2026

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ANDY SWEET LTD
COMPANY INFORMATION
For the financial year ended 31 March 2026

DIRECTOR

Andrew Sweet

REGISTERED OFFICE

6 Irvine Terrace

Pitlochry

PH16 5HW

Scotland

United Kingdom

COMPANY NUMBER

SC508721 (Scotland)

ACCOUNTANT

Inglis Chartered Certified Accountants

Wellington House

Aviator Ct

York

YO30 4UZ

ANDY SWEET LTD
BALANCE SHEET
As at 31 March 2026

	Note	2026	2025
		£	£
Fixed assets			
Tangible assets	3	1,192	1,703
		1,192	1,703
Current assets			
Debtors	4	3,612	0
Cash at bank and in hand	5	30,013	13,382
		33,625	13,382
Creditors: amounts falling due within one year	6	(27,979)	(2,718)
Net current assets		5,646	10,664
Total assets less current liabilities		6,838	12,367
Net assets		6,838	12,367
Capital and reserves			
Called-up share capital	7	100	100
Profit and loss account		6,738	12,267
Total shareholder's funds		6,838	12,367

For the financial year ending 31 March 2026 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Statement of Income and Retained Earnings has not been delivered.

The financial statements of Andy Sweet Ltd (registered number: SC508721) were approved and authorised for issue by the Director on 16 June 2026. They were signed on its behalf by:

Andrew Sweet
Director

ANDY SWEET LTD
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2026

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Andy Sweet Ltd (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in Scotland. The address of the Company's registered office is 6 Irvine Terrace, Pitlochry, PH16 5HW, Scotland, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Taxation

Current tax

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Plant and machinery etc.	25 % reducing balance
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Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

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.

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Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Income and Retained Earnings as described below.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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 creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Ordinary share capital

The ordinary share capital of the Company is presented as equity.

Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2. Employees

	2026	2025
	Number	Number
Monthly average number of persons employed by the Company during the year, including the director	2	2

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NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 March 2026

3. Tangible assets

	Plant and machinery etc.	Total
	£	£
Cost		
At 01 April 2025	5,621	5,621
Disposals	(1,849)	(1,849)
At 31 March 2026	3,772	3,772
Accumulated depreciation		
At 01 April 2025	3,918	3,918
Charge for the financial year	426	426
Disposals	(1,764)	(1,764)
At 31 March 2026	2,580	2,580
Net book value		
At 31 March 2026	1,192	1,192
At 31 March 2025	1,703	1,703

4. Debtors

	2026	2025
	£	£
Trade debtors	3,612	0

5. Cash and cash equivalents

	2026	2025
	£	£
Cash at bank and in hand	30,013	13,382

6. Creditors: amounts falling due within one year

	2026	2025
	£	£
Taxation and social security	4,439	857
Other creditors	23,540	1,861
	27,979	2,718

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7. Called-up share capital

	2026	2025
	£	£
Allotted, called-up and fully-paid		
100 Ordinary ordinary shares of £ 1.00 each	100	100

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.