Registered Number: SC521908
Scotland

Unaudited Financial Statements

for the year ended 31 December 2024

for

TWO THIRSTY MEN LTD

TWO THIRSTY MEN LTD
Statement of Financial Position
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	2	42,567	46,209
		42,567	**46,209**
Current assets			
Inventories	3	19,454	19,454
Debtors	4	298	-
Cash at bank and in hand		9,900	6,202
		29,652	**25,656**
Creditors: amount falling due within one year	5	(141,847)	(132,937)
Net current assets/(liabilities)		**(112,195)**	**(107,281)**
Total assets less current liabilities		(69,628)	(61,072)
Net assets/(liabilities)		**(69,628)**	**(61,072)**
Capital and reserves			
Called up share capital		100	100
Reserves	6	28,000	28,000
Profit and loss account	7	(97,728)	(89,172)
Shareholders fund		**(69,628)**	**(61,072)**

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's Responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors:

Gordon Whyte
Director

Date approved: 30 October 2025

TWO THIRSTY MEN LTD
Notes to the Accounts
For the year ended 31 December 2024

Statutory Information

TWO THIRSTY MEN LTD is a private limited company, limited by shares, domiciled in Scotland, registration number SC521908, registration address 1 South Street, Grantown-On-Spey, PH26 3HZ, Scotland.

The presentation currency is £ sterling.

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Financial Reporting Standard for Smaller Entities (effective January 2016).

2. Tangible fixed assets

Cost or Valuation	Freehold property	Plant and machinery	Other	**Total**
	£	**£**	**£**	**£**
At 01 January 2024	28,000	28,738	20,224	76,962
Additions	-	-	-	-
At 31 December 2024	**28,000**	**28,738**	**20,224**	**76,962**
Depreciation				
At 01 January 2024	-	20,319	10,434	30,753
Charge for year	-	1,684	1,958	3,642
At 31 December 2024	**-**	**22,003**	**12,392**	**34,395**
Net book values				
Closing balance as at 31 December 2024	**28,000**	**6,735**	**7,832**	**42,567**
Opening balance as at 01 January 2024	**28,000**	**8,419**	**9,790**	**46,209**

3. Inventories

	2024	**2023**
	£	**£**
Stocks	19,454	19,454
	19,454	**19,454**

4. Debtors: amounts falling due within one year

	2024	**2023**
	£	**£**
VAT	298	-
	298	**-**

5. Creditors: amount falling due within one year

	2024	2023
	£	£
Trade creditors	9,461	1,200
Accruals & deferred income	6,499	5,900
Other creditors	5,672	5,672
Directors' current account	120,215	119,809
VAT	-	356
	141,847	**132,937**

6. Reserves

	2024	2023
	£	£
Revaluation reserve b/fwd	28,000	28,000
	28,000	**28,000**

7. Profit and loss account

	2024
	£
Balance at 01 January 2024	(89,172)
Loss for the year	(8,556)
Balance at 31 December 2024	**(97,728)**

8. Average number of employees

Average number of employees during the year was 1 (2023: 1).

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.