COMPANY REGISTRATION NUMBER: SC530921

SQUARE ROOTS KITCHEN LTD

FILLETED UNAUDITED FINANCIAL STATEMENTS

31 March 2025

SQUARE ROOTS KITCHEN LTD

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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SQUARE ROOTS KITCHEN LTD

OFFICERS AND PROFESSIONAL ADVISERS

Director	Mr J Mathers
Registered office	26-30 Marine Place Buckie Moray AB56 1UT
Accountants	Ritsons Chartered Accountants 26-30 Marine Place Buckie Moray AB56 1UT

SQUARE ROOTS KITCHEN LTD

CHARTERED ACCOUNTANTS REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF SQUARE ROOTS KITCHEN LTD

YEAR ENDED 31 MARCH 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Square Roots Kitchen Ltd for the year ended 31 March 2025, which comprise the statement of financial position and the notes to the financial statements from the company's accounting records and from information and explanations you have given us. As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at www.icas.com/accountspreparationguidance. This report is made solely to the director of Square Roots Kitchen Ltd. Our work has been undertaken solely to prepare for your approval the financial statements of Square Roots Kitchen Ltd and state those matters that we have agreed to state to you in this report in accordance with the requirements of ICAS as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Square Roots Kitchen Ltd and its director for our work or for this report.

It is your duty to ensure that Square Roots Kitchen Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Square Roots Kitchen Ltd. You consider that Square Roots Kitchen Ltd is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Square Roots Kitchen Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ritsons Chartered Accountants
26-30 Marine Place Buckie Moray AB56 1UT
23 December 2025

SQUARE ROOTS KITCHEN LTD

STATEMENT OF FINANCIAL POSITION

31 March 2025

	2025	2024
	£	£
Fixed assets	**11,953**	13,071
Current assets	**1,130**	4,906
Creditors: amounts falling due within one year	**14,445**	8,859
NET CURRENT LIABILITIES	**(13,315)**	(3,953)
TOTAL ASSETS LESS CURRENT LIABILITIES	**(1,362)**	9,118
Creditors: amounts falling due after more than one year	**46,710**	41,235
Accruals and deferred income	**1,250**	1,250
	(49,322)	(33,367)
Capital and reserves	**(49,322)**	(33,367)

Notes to the financial statements

1. Employee numbers

The average number of persons employed by the company during the year amounted to 8 (2024: 8).

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- 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 Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 23 December 2025 , and are signed on behalf of the board by:

Mr J Mathers

Director

Company registration number: SC530921

The company is a private company limited by shares, registered in Scotland.

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.