

Company registration number: SC557421

Crunchy Carrots Media Ltd

Unaudited filleted financial statements

28 February 2025

Crunchy Carrots Media Ltd

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Crunchy Carrots Media Ltd

Directors and other information

Directors	Mr Scott Henderson
Company number	SC557421
Registered office	Unit 49 Alloa Business Centre 67 Whins Road Alloa FK10 3RF
Accountant	Arm in Arm Accounting Limited Herkimer House Mill Road Enterprise Park Linlithgow EH49 7SF

Crunchy Carrots Media Ltd**Statement of financial position****28 February 2025**

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5	143,525		162,755	
		<u> </u>	143,525	<u> </u>	162,755
Current assets					
Debtors	6	154,897		170,376	
Cash at bank and in hand		60,910		44,658	
		<u> </u>		<u> </u>	
		215,807		215,034	
Creditors: amounts falling due within one year	7	(276,536)		(277,764)	
		<u> </u>		<u> </u>	
Net current liabilities			(60,729)		(62,730)
			<u> </u>		<u> </u>
Total assets less current liabilities			82,796		100,025
Creditors: amounts falling due after more than one year	8		(23,801)		(35,681)
			<u> </u>		<u> </u>
Net assets			58,995		64,344
			<u> </u>		<u> </u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			58,994		64,343
			<u> </u>		<u> </u>
Shareholders funds			58,995		64,344
			<u> </u>		<u> </u>

For the year ending 28 February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors 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 directors acknowledge their 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 25 November 2025 , and are signed on behalf of the board by:

Mr Scott Henderson

Director

Company registration number: SC557421

Crunchy Carrots Media Ltd**Statement of changes in equity****Year ended 28 February 2025**

	Called up share capital	Profit and loss account	Total
	£	£	£
At 28 February 2023	1	33,419	33,420
Profit for the year		100,924	100,924
Total comprehensive income for the year	-	100,924	100,924
Dividends paid and payable		(70,000)	(70,000)
Total investments by and distributions to owners	-	(70,000)	(70,000)
At 28 February 2024 and 29 February 2024	1	64,343	64,344
Profit for the year		44,151	44,151
Total comprehensive income for the year	-	44,151	44,151
Dividends paid and payable		(49,500)	(49,500)
Total investments by and distributions to owners	-	(49,500)	(49,500)
At 28 February 2025	1	58,994	58,995

Crunchy Carrots Media Ltd

Notes to the financial statements

Year ended 28 February 2025

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is Unit 49 Alloa Business Centre, 67 Whins Road, Alloa, FK10 3RF.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	10 % straight line
Fittings fixtures and equipment	-	20 % reducing balance
Motor vehicles	-	25 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of

tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Government grants are recognised using the accrual model and the performance model. Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable. Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset. Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Staff costs

The average number of persons employed by the company during the year amounted to 12 (2024: 11).

The aggregate payroll costs incurred during the year were:

	2025	2024
	£	£
Wages and salaries	329,709	292,383
Social security costs	30,913	23,096
Other pension costs	7,659	5,396
	<u>368,281</u>	<u>320,875</u>

5. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 29 February 2024	27,267	148,540	25,804	201,611
Additions	-	4,944	-	4,944
At 28 February 2025	<u>27,267</u>	<u>153,484</u>	<u>25,804</u>	<u>206,555</u>
Depreciation				
At 29 February 2024	7,445	18,508	12,902	38,855
Charge for the year	2,717	15,007	6,451	24,175
At 28 February 2025	<u>10,162</u>	<u>33,515</u>	<u>19,353</u>	<u>63,030</u>
Carrying amount				
At 28 February 2025	<u>17,105</u>	<u>119,969</u>	<u>6,451</u>	<u>143,525</u>
At 28 February 2024	<u>19,822</u>	<u>130,032</u>	<u>12,902</u>	<u>162,756</u>

6. Debtors

	2025	2024
	£	£
Trade debtors	48,911	138,190
Other debtors	105,986	32,186
	<u>154,897</u>	<u>170,376</u>

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	24,734	26,350
Corporation tax	40,993	40,506
Social security and other taxes	110,836	137,046
Other creditors	99,973	73,862
	<u>276,536</u>	<u>277,764</u>

8. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	8,381	16,181
Other creditors	15,420	19,500
	<u>23,801</u>	<u>35,681</u>

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.