Company Registration No. SC583021 (Scotland)

144A LETTINGS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

144A LETTINGS LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
Company information	3
Statement of financial position	4
Notes to the accounts	5

144A LETTINGS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

Directors	Philip John NUGENT Katherine Anne USHER
Company Number	SC583021 (Scotland)
Registered Office	Smart Property 144a Ferry Road Edinburgh Midlothian EH6 4NX Scotland

144A LETTINGS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	(227)	107
Current assets			
Debtors	5	21,376	21,376
Cash at bank and in hand		146,940	111,470
		168,316	132,846
Creditors: amounts falling due within one year	6	(51,721)	(24,638)
Net current assets		116,595	108,208
Total assets less current liabilities		116,368	108,315
Creditors: amounts falling due after more than one year	7	(30,193)	(35,748)
Net assets		86,175	72,567
Capital and reserves			
Called up share capital		2	2
Profit and loss account		86,173	72,565
Shareholders' funds		86,175	72,567

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 30 September 2025 and were signed on its behalf by

Philip John NUGENT
Director

Company Registration No. SC583021

1 Statutory information

144a Lettings Limited is a private company, limited by shares, registered in Scotland, registration number SC583021. The registered office is Smart Property, 144a Ferry Road, Edinburgh, Midlothian, EH6 4NX, Scotland.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 December 2024 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 January 2023.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency
The accounts are presented in £ sterling.

Tangible fixed assets and depreciation
Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	25% Straight line Methods

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 1 January 2024	1,336
At 31 December 2024	1,336
Depreciation	
At 1 January 2024	1,229
Charge for the year	334
At 31 December 2024	1,563
Net book value	
At 31 December 2024	(227)
At 31 December 2023	107

5 Debtors

	2024	2023
	£	£
Amounts falling due after more than one year		
Other debtors	21,376	21,376

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
VAT	14,468	15,347
Taxes and social security	(3,876)	17,713
Other creditors	76,666	45,342
Loans from directors	(36,693)	(57,521)
Accruals	1,156	3,757
	51,721	24,638

7 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	30,193	35,748

8 Average number of employees

During the year the average number of employees was 5 (2023: 5).

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.