REGISTERED NUMBER: SC587321 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

FOR

JFM SURVEYORS LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 JANUARY 2026

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

JFM SURVEYORS LIMITED

COMPANY INFORMATION
for the year ended 31 JANUARY 2026

DIRECTOR:	J F Milne
REGISTERED OFFICE:	4th Floor Atlantic House 1a Cadogan Street Glasgow G2 6QE
REGISTERED NUMBER:	SC587321 (Scotland)
ACCOUNTANTS:	Thomas Barrie & Co LLP 4th Floor, Atlantic House 1a Cadogan Street Glasgow G2 6QE

JFM SURVEYORS LIMITED (REGISTERED NUMBER: SC587321)

STATEMENT OF FINANCIAL POSITION
31 JANUARY 2026

	Notes	2026 £	2025 £
CURRENT ASSETS			
Debtors	4	1,863	4,747
Cash at bank		18,705	181
		20,568	4,928
CREDITORS			
Amounts falling due within one year	5	(16,214)	(4,711)
NET CURRENT ASSETS		4,354	217
TOTAL ASSETS LESS CURRENT LIABILITIES		4,354	217
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		4,254	117
SHAREHOLDERS' FUNDS		4,354	217

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 October 2026 and were signed by:

J F Milne - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

JFM Surveyors Limited is a private company, limited by shares, registered in Scotland, registration number SC587321. The registered office is 4th Floor Atlantic House, 1a Cadogan Street, Glasgow, Scotland, G2 6QE.

The principal activity of the company is surveyors.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Going Concern
After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Significant judgements and estimates
In preparing these financial statements, the director is required to make judgements, estimates and assumptions that affect the application of the Company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

Turnover
Turnover is measured at the fair value of consideration received or receivable, taking into account the amount of any discounts and rebates allowed by the entity, but excluding value added tax and other sales taxes.

Services
Income from services is recognised when performed, such that risks and rewards have been transferred.

Interest
Interest is recognised in profit or loss using the effective interest method.

2. **ACCOUNTING POLICIES - continued**

Financial instruments
The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents
Cash and cash equivalents comprise cash balances, including bank overdrafts that are payable on demand and form an integral part of the company's cash management.

Creditors
Short term trade creditors are measured at the transaction price. Other financial liabilities, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions
Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2025 - 1) .

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026	2025
	£	£
Other debtors	1,863	4,747

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Taxation and social security	14,239	3,118
Other creditors	1,975	1,593
	16,214	4,711

6. RELATED PARTY DISCLOSURES

During the year, total dividends of £49,000 (2025 - £13,500) were paid to the director .

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.