

INNES JOHNSTON (TRUSTEES) LIMITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

INNES JOHNSTON (TRUSTEES) LIMITED

COMPANY INFORMATION

Directors	A M Oliver M D Alder J A Mitchell (resigned 1 September 2025) J L Forbes Innes Johnston LLP S MacGregor (deceased 20 June 2025) C Forbes S Sutherland (appointed 1 September 2025)
Company secretary	A M Oliver
Registered number	SC606708
Registered office	Innes Johnston LLP 95-99 Esplanade Kirkcaldy Fife KY1 1RF
Accountants	EQ Accountants Limited Chartered Accountants Pentland House Saltire Centre Glenrothes Fife KY6 2AH

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INNES JOHNSTON (TRUSTEES) LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2026

The directors present their report and the financial statements for the year ended 31 March 2026.

Directors

The directors who served during the year were:

A M Oliver
M D Alder
J A Mitchell (resigned 1 September 2025)
J L Forbes
Innes Johnston LLP
S MacGregor (deceased 20 June 2025)
C Forbes
S Sutherland (appointed 1 September 2025)

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 4 August 2026 and signed on its behalf.

A M Oliver

Director

STATEMENT OF FINANCIAL POSITION
 AS AT 31 MARCH 2026

		2026 £	2025 £
Current assets			
Cash at bank and in hand		5	5
		<u>5</u>	<u>5</u>
Total assets less current liabilities		5	5
		<u>5</u>	<u>5</u>
Net assets		<u>5</u>	<u>5</u>
Capital and reserves			
Called up share capital	4	5	5
		<u>5</u>	<u>5</u>

For the year ended 31 March 2026 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements were approved and authorised for issue by the board and were signed on its behalf by:

A M Oliver
 Director

Date: 4 August 2026

The notes on page 3 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. General information

Innes Johnston (Trustees) Limited is limited by shares and incorporated in Scotland. The address of the registered office is the 95 - 99 Esplanade, Kirkcaldy, Fife, KY1 1RF.

The Company did not trade in the year.

The financial statements are presented in Sterling which is the functional currency of the Company and rounded to the nearest £.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

3. Employees

The average monthly number of employees, including directors, during the year was 5 (2025 - 6).

4. Share capital

	2026 £	2025 £
Allotted, called up and fully paid		
5 (2025 - 5) Ordinary shares of £1.00 each	<u>5</u>	<u>5</u>

5. Profit and loss account

The Company did not trade during the year and has made neither a profit nor a loss. No profit and loss account has therefore been prepared.

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.