Registered number: SC614821

MAC RECRUIT GROUP LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Almond Valley Accounting Limited
CIMA
Suite 14 Ellismuir House Ellismuir Way
Uddingston
Glasgow
G71 5PW

Mac Recruit Group Ltd
Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Mac Recruit Group Ltd
Balance Sheet
As At 31 December 2024

Registered number: SC614821

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	**4**		91,287		54,326
			91,287		54,326
CURRENT ASSETS					
Debtors	**5**	563,886		781,092	
Cash at bank and in hand		211,449		175,684	
		775,335		956,776	
Creditors: Amounts Falling Due Within One Year	**6**	(733,078)		(812,999)	
NET CURRENT ASSETS (LIABILITIES)			42,257		143,777
TOTAL ASSETS LESS CURRENT LIABILITIES			133,544		198,103
Creditors: Amounts Falling Due After More Than One Year	**7**		(125,297)		(173,499)
NET ASSETS			8,247		24,604
CAPITAL AND RESERVES					
Called up share capital	**8**		100		100
Profit and Loss Account			8,147		24,504
SHAREHOLDERS' FUNDS			8,247		24,604

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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Tracy Mcgrath

Director
24/09/2025

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Mac Recruit Group Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC614821 . The registered office is St George Building, 5 St. Vincent Place, 2/18 - 2/19, Glasgow, G1 2DH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Plant & Machinery	20% Reducing balance
Motor Vehicles	6% Reducing balance
Fixtures & Fittings	20% Reducing balance
Computer Equipment	20% Reducing balance

2.4. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2.5. Taxation

Income tax expense represents the tax currently payable..

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case , the current tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 15 (2023: 10)

4. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 January 2024	1,633	785	45,655	4,990
Additions	795	-	-	31,867
As at 31 December 2024	2,428	785	45,655	36,857
Depreciation				
As at 1 January 2024	-	790	3,089	399
Provided during the period	-	71	2,486	3,984
As at 31 December 2024	-	861	5,575	4,383
Net Book Value				
As at 31 December 2024	2,428	(76)	40,080	32,474
As at 1 January 2024	1,633	(5)	42,566	4,591

	Computer Equipment	Total
	£	£
Cost		
As at 1 January 2024	6,628	59,691
Additions	12,269	44,931
As at 31 December 2024	18,897	104,622
Depreciation		
As at 1 January 2024	1,087	5,365
Provided during the period	1,429	7,970
As at 31 December 2024	2,516	13,335
Net Book Value		
As at 31 December 2024	16,381	91,287
As at 1 January 2024	5,541	54,326

5. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	337,298	396,643
Prepayments and accrued income	1,357	-
Directors' loan accounts	12,294	3,838
Amounts owed by group undertakings	212,937	380,611
	563,886	781,092

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	517,031	514,378
Bank loans and overdrafts	72,587	48,202
Corporation tax	42,306	65,494
Other taxes and social security	4,532	92,362
Accruals and deferred income	98,000	92,563
Amounts owed to related parties	(1,378)	-
	733,078	812,999

7. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Bank loans	125,297	173,499

8. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	100	100

9. Ultimate Controlling Party

The company's ultimate controlling party is Ian McBride and Tracy McGrath by virtue of their ownership of 100% of the issued share capital in the company.

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.