REGISTERED NUMBER: SC616921 (Scotland)

Unaudited Financial Statements

for the Year Ended 31 May 2025

for

Gerhard Laker Ltd

Contents of the Financial Statements
for the Year Ended 31 May 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Gerhard Laker Ltd

Company Information
for the Year Ended 31 May 2025

DIRECTOR:	Dr G Laker
REGISTERED OFFICE:	28 Weirgate Avenue St Boswells Roxburghshire TD6 0BY
REGISTERED NUMBER:	SC616921 (Scotland)
ACCOUNTANTS:	Dental Accountants Scotland Ltd Specialist Dental Accountants & Advisors Cornerstone House Station Road Selkirk Borders TD7 5DJ

Balance Sheet
31 May 2025

	Notes	31.5.25 £	31.5.24 £
CURRENT ASSETS			
Debtors	4	19,096	27,641
Cash at bank		17,811	12,068
		36,907	39,709
CREDITORS			
Amounts falling due within one year	5	34,127	32,842
NET CURRENT ASSETS		2,780	6,867
TOTAL ASSETS LESS CURRENT LIABILITIES		2,780	6,867
CREDITORS			
Amounts falling due after more than one year	6	2,608	6,666
NET ASSETS		172	201
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings		72	101
SHAREHOLDERS' FUNDS		172	201

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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 24 November 2025 and were signed by:

Dr G Laker - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Gerhard Laker Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

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 company is presumed to be carrying on business as a going concern. The directors undertake to supply funds to allow the company to meet its debts as they fall due for at least the next 12 months.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 NIL (2024 - 1).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Trade debtors	7,864	9,089
Other debtors	2,597	10,754
Directors' loan accounts	8,635	7,798
	19,096	27,641

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Bank loans and overdrafts	15,159	11,991
Tax	18,215	19,904
Social security and other taxes	(149)	45
Accruals and deferred income	902	902
	34,127	32,842

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.25	31.5.24
	£	£
Bank loans - 1-2 years	2,608	5,324
Bank loans - 2-5 years	-	1,342
	2,608	6,666

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.25	31.5.24
			£	£
75	Ordinary A	£1	75	75
25	Ordinary B	£1	25	25
			100	100

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 May 2025 and 31 May 2024:

	31.5.25	31.5.24
	£	£
Dr G Laker		
Balance outstanding at start of year	7,798	32,795
Amounts advanced	80,116	82,264
Amounts repaid	(79,280)	(107,261)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	8,634	7,798

Interest has been charged at the average rate of 2.25%. The loan was repaid shortly after the year end.

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.