Company registration number SC627021 (Scotland)

THE SMALL BUSINESS PRACTICE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

PAGES FOR FILING WITH REGISTRAR

THE SMALL BUSINESS PRACTICE

DIRECTOR'S REPORT

FOR THE YEAR ENDED 30 APRIL 2026

The director presents his annual report and financial statements for the year ended 30 April 2026.

Principal activities
The principal activity of the company continued to be that of Accountancy

Director
The director who held office during the year and up to the date of signature of the financial statements was as follows:

Mr James Simpson

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

On behalf of the board

Mr James Simpson
Director

1 June 2026

THE SMALL BUSINESS PRACTICE

BALANCE SHEET

AS AT 30 APRIL 2026

	2026		2025	
	£	£	£	£
Fixed assets		95,710		127,358
Current assets	261,232		299,652	
Creditors: amounts falling due within one year	(53,777)		(43,188)	
Net current assets		207,455		256,464
Total assets less current liabilities		303,165		383,822
Net assets		303,165		383,822
Capital and reserves		303,165		383,822

Notes to the financial statements

1 Employees

The average number of persons, including directors, employed by the company during the year was as follows:

	2026 Number	2025 Number
Employees	7	7

The Small Business Practice is a private company limited by shares incorporated in Scotland. The registered office is 9 Tomnahurich Street, Inverness, IV3 5DA.

For the year ended 30 April 2026 the company was entit ed to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime', and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2026

The financial statements were approved and signed by the director and authorised for issue on 1 June 2026

Mr James Simpson
Director

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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.