REGISTERED NUMBER: SC649321 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

HOGGS HEATING LTD

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for the Year Ended 31 December 2025

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ABRIDGED BALANCE SHEET
31 December 2025

	Notes	31.12.25 £	£	31.12.24 £	£
FIXED ASSETS					
Tangible assets	4		**11,330**		-
CURRENT ASSETS					
Debtors		**9,361**		4,185	
Cash at bank		**30,116**		24,848	
		39,477		29,033	
CREDITORS					
Amounts falling due within one year		**43,309**		17,046	
NET CURRENT (LIABILITIES)/ASSETS			**(3,832)**		11,987
TOTAL ASSETS LESS CURRENT LIABILITIES			**7,498**		11,987
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings			**7,497**		11,986
			7,498		11,987

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 December 2025 in accordance with Section 444(2A) of the Companies Act 2006.

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

The notes form part of these financial statements

continued...

ABRIDGED BALANCE SHEET - continued
31 December 2025

The financial statements were approved by the director and authorised for issue on 15 September 2026 and were signed by:

G R Hogg - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2025

1. STATUTORY INFORMATION

Hoggs Heating Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address are as below:

Registered number: SC649321

Registered office: 3 Winton Gardens
Uddingston
Glasgow
G71 6AQ

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.

Turnover and revenue recognition
Turnover represents net invoiced sales of goods and services, excluding VAT. Revenue is recognised when goods and services are provided to the customer.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2024 - 1) .

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4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
Additions	16,995
At 31 December 2025	16,995
DEPRECIATION	
Charge for year	5,665
At 31 December 2025	5,665
NET BOOK VALUE	
At 31 December 2025	11,330

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.