

Report of the Director and Unaudited Financial Statements

for the year ended 31 May 2023

for

SMART THINKING SOLUTIONS LIMITED

SMART THINKING SOLUTIONS LIMITED

Statement of financial position

As at 31 May 2023

		2023		2022
	£	£	£	£
Fixed assets		643		857
Current assets	26,790		48,539	
Creditors: amount falling due within one year	(478)		(359)	
Net current assets		26,312		48,180
Total assets less current liabilities		26,955		49,037
Net assets		26,955		49,037
Capital and reserves		26,955		49,037

1. For the year ended 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
2. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the companies act 2006.
3. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors:

 Frazer Thomas Mclellan
 Director

Date approved: 27 March 2024

SMART THINKING SOLUTIONS LIMITED

Notes to the accounts

For the year ended 31 May 2023

Statutory Information

SMART THINKING SOLUTIONS LIMITED is a private limited company, limited by shares, domiciled in Scotland, registration number SC660708, registration address 2/1, 280 West Princes Street, Glasgow, United Kingdom, G4 9EU.

The presentation currency is £ sterling.

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the FRS 105 Financial Reporting Standard for Micro Entities (effective January 2016).

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	25% Reducing Balance
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2. Tangible fixed assets

Cost or Valuation	Computer Equipment	Total
	£	£
At 01 June 2022	1,524	1,524
Additions	-	-
Disposals	-	-
At 31 May 2023	1,524	1,524
Depreciation		
At 01 June 2022	667	667
Charge for year	214	214
On disposals	-	-
At 31 May 2023	881	881
Net book values		
Closing balance as at 31 May 2023	643	643
Opening balance as at 01 June 2022	857	857

3. Average number of employees

Average number of employees during the year was 0 (2022: 0).

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