

Unaudited Financial Statements

for the year ended 31 May 2025

for

SMART THINKING SOLUTIONS LIMITED

SMART THINKING SOLUTIONS LIMITED
Statement of Financial Position
As at 31 May 2025

	2025	2024
	£	£
Fixed assets	362	482
Current assets	25,846	25,122
Creditors: amount falling due within one year	(9,084)	(3,146)
Net current assets/(liabilities)	16,762	21,976
Total assets less current liabilities	17,124	22,458
Net assets/(liabilities)	17,124	22,458
Capital and reserves	17,124	22,458

1. For the year ended 31 May 2025 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: 24 February 2026

SMART THINKING SOLUTIONS LIMITED

Notes to the Accounts For the year ended 31 May 2025

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, G4 9EU, United Kingdom.

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 2024	1,524	1,524
Additions	-	-
At 31 May 2025	1,524	1,524
Depreciation		
At 01 June 2024	1,042	1,042
Charge for year	120	120
At 31 May 2025	1,162	1,162
Net book values		
Closing balance as at 31 May 2025	362	362
Opening balance as at 01 June 2024	482	482

3. Average number of employees

Average number of employees during the year was 0 (2024: 0).

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.

