Company registration number: SC682421 (Scotland)

SPROCKET & SPARK LTD
Unaudited financial statements
For the year ended 31 March 2026

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Company information for the year ended 31 March 2026

Directors	Katriona Andrewa Patrick Andrews
Company number	SC682421 (Scotland)
Registered office	5 South Charlotte Street Edinburgh EH2 4AN
Accountant	Fraser + Accountants 3 Barossa Place Perth PH1 5HG

Balance sheet as at 31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	3	-	171
Cash at bank and in hand		1,682	160
		1,682	**331**
Creditors: amounts falling due within one year	4	(4,066)	(644)
Net current liabilities		**(2,384)**	**(313)**
Total assets less current liabilities		**(2,384)**	**(313)**
Creditors: amounts falling due after more than one year		-	(6,365)
Net liabilities		**(2,384)**	**(6,678)**
Capital and reserves			
Called up share capital		200	200
Profit and loss account		(2,584)	(6,878)
Shareholders' funds		**(2,384)**	**(6,678)**

For the year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

These accounts were approved by the board of directors on 19 June 2026 and were signed on its behalf by:

_____

Katriona Andrewa

Notes to the accounts

1 Average number of employees

The average number of employees during the year was: 0 (2025: 0).

2 Tangible Assets

	Fixtures and fittings	Total
	£	£
Cost		
As at 1 April 2025	436	436
As at 31 March 2026	436	436
Depreciation		
As at 1 April 2025	436	436
As at 31 March 2026	436	436
Net book value		
As at 31 March 2026	-	-
As at 1 April 2025	-	-

3 Debtors

	2026	2025
	£	£
Trade debtors	-	171
	-	**171**

4 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	180	164
Loans from directors	3,406	-
Accruals and deferred income	480	480
	4,066	**644**

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.