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Company registration number: SC694321

McALLISTER GROUP LTD

Unaudited abridged financial statements

30 April 2024

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COMPANIES HOUSE

STEPHEN ROSS ACCOUNTANCY SERVICES LTD
Coatbridge

McALLISTER GROUP LTD

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McALLISTER GROUP LTD

Directors and other information

Directors	Mr Gary McAllister Mrs Jane McAllister	(Appointed 1 April 2024)
Company number	SC694321	
Registered office	15 Bothwell Place Coatbridge ML5 1RE	
Accountants	Stephen Ross Accountancy Services Ltd Coatbridge Business Centre Unit 34; 204 Main Street Coatbridge ML5 3RB	

McALLISTER GROUP LTD

Directors report
Year ended 30 April 2024

The directors present their report and the unaudited financial statements of the company for the year ended 30 April 2024.

Directors
The directors who served the company during the year were as follows:

Mr Gary McAllister
Mrs Jane McAllister (Appointed 1 April 2024)

Other matters
The company bought it's first property during the current accounting period

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

This report was approved by the board of directors on 15 January 2025 and signed on behalf of the board by:

Mr Gary McAllister
Director

McALLISTER GROUP LTD

Report to the board of directors on the preparation of the unaudited statutory financial statements of McALLISTER GROUP LTD Year ended 30 April 2024

As described on the statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 30 April 2024 which comprise the abridged statement of comprehensive income, abridged statement of financial position, statement of changes in equity and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



Stephen Ross Accountancy Services Ltd
Coatbridge Business Centre
Unit 34; 204 Main Street
Coatbridge
ML5 3RB

16 January 2025

McALLISTER GROUP LTD

Abridged statement of comprehensive income
Year ended 30 April 2024

	Note	2024 £	2023 £
Administrative expenses		(190)	-
Operating (loss)/profit		(190)	-
(Loss)/profit before taxation		(190)	-
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year and total comprehensive income		(190)	-

All the activities of the company are from continuing operations.

The notes on pages 8 to 9 form part of these financial statements.

McALLISTER GROUP LTD

Abridged statement of financial position
30 April 2024

	Note	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		23		2	
		23		2	
Creditors: amounts falling due within one year		(211)		-	
Net current (liabilities)/assets			(188)		2
Net (liabilities)/assets			(188)		2
Capital and reserves					
Called up share capital			2		2
Profit and loss account			(190)		-
Shareholders (deficit)/funds			(188)		2

For the year ending 30 April 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

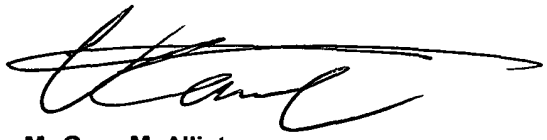
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

All of the members have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 30 April 2024 in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 8 to 9 form part of these financial statements.

Abridged statement of financial position (continued)
30 April 2024

These financial statements were approved by the board of directors and authorised for issue on 15 January 2025, and are signed on behalf of the board by:



Mr Gary McAllister
Director

Company registration number: SC694321

McALLISTER GROUP LTD

Statement of changes in equity
Year ended 30 April 2024

	Called up share capital	Profit and loss account	**Total**
	£	£	**£**
At 1 May 2022	2	-	2
(Loss)/profit for the year		-	-
Total comprehensive income for the year	-	-	-
At 30 April 2023 and 1 May 2023	2	-	2
(Loss)/profit for the year		(190)	(190)
Total comprehensive income for the year	-	(190)	(190)
At 30 April 2024	2	(190)	(188)

Notes to the financial statements
Year ended 30 April 2024

1. General information

The company is a private company limited by shares, registered in in Scotland. The address of the registered office is McAllister Group Ltd, 15 Bothwell Place, Coatbridge, ML5 1RE.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 May 2022. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 5.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

4. Directors advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

2024

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	**£**	**£**
Mr Gary McAllister	-	(211)	(211)

2023

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	£	£
Mr Gary McAllister	-	-	-

5. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 May 2022.

Reconciliation of equity
No transitional adjustments were required.

Reconciliation of profit or loss for the year
No transitional adjustments were required.