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Company registration number: SC694321

McALLISTER GROUP LTD

Unaudited abridged financial statements

30 April 2025

STEPHEN ROSS ACCOUNTANCY SERVICES LTD
Coatbridge

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McALLISTER GROUP LTD

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McALLISTER GROUP LTD

Directors and other information

Directors	Mr Gary McAllister Mrs Jane McAllister
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 2025

The directors present their report and the unaudited financial statements of the company for the year ended 30 April 2025.

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

Mr Gary McAllister
Mrs Jane McAllister

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 28 January 2026 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 2025

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 2025 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

29 January 2026

McALLISTER GROUP LTD

Abridged statement of comprehensive income
Year ended 30 April 2025

	Note	2025 £	2024 £
Gross profit		5,850	-
Administrative expenses		(753)	(190)
Operating profit/(loss)		5,097	(190)
Interest payable and similar expenses		(3,629)	-
Profit/(loss) before taxation	**4**	1,468	(190)
Tax on profit/(loss)		(272)	-
Profit/(loss) for the financial year and total comprehensive income		1,196	(190)

All the activities of the company are from continuing operations.

McALLISTER GROUP LTD

Abridged statement of financial position
30 April 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	5	79,718		-	
			79,718		-
Current assets					
Debtors		1,400		-	
Cash at bank and in hand		759		23	
		2,159		23	
Creditors: amounts falling due within one year		(9,083)		(211)	
Net current liabilities			(6,924)		(188)
Creditors: amounts falling due after more than one year			(71,786)		-
Net assets/(liabilities)			1,008		(188)
Capital and reserves					
Called up share capital			2		2
Profit and loss account			1,006		(190)
Shareholders funds/(deficit)			1,008		(188)

For the year ending 30 April 2025 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.

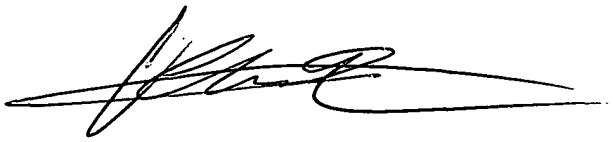
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2025 in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 8 to 10 form part of these financial statements.

Abridged statement of financial position (continued)
30 April 2025

These financial statements were approved by the board of directors and authorised for issue on 28 January 2026, 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 2025

	Called up share capital £	Profit and loss account £	**Total £**
At 1 May 2023	2	-	2
Profit/(loss) for the year		(190)	(190)
Total comprehensive income for the year	-	(190)	(190)
At 30 April 2024 and 1 May 2024	2	(190)	(188)
Profit/(loss) for the year		1,196	1,196
Total comprehensive income for the year	-	1,196	1,196
At 30 April 2025	2	1,006	1,008

Notes to the financial statements
Year ended 30 April 2025

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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	-	20% straight line
Computer equipment	-	33.33% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Profit/loss before taxation

Profit/loss before taxation is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible assets	92	-

5. Tangible assets

	£
Cost	
At 1 May 2024	-
Additions	79,811
At 30 April 2025	79,811
Depreciation	
At 1 May 2024	-
Charge for the year	93
At 30 April 2025	93
Carrying amount	
At 30 April 2025	79,718
At 30 April 2024	-

6. Directors advances, credits and guarantees

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

2025

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	**£**	**£**
Mr Gary McAllister	(211)	(644)	(855)

2024

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