

**ELKA (SCOTLAND) LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024**

ELKA (SCOTLAND) LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

ELKA (SCOTLAND) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2024

Directors	Irdis Tola Alban Tola
Company Number	SC739721 (Scotland)
Registered Office	. C/O THE DEAN TAVERN 80 MAIN STREET NEWTONGRANGE MIDLOTHIAN EH22 4NA UNITED KINGDOM
Accountants	Brendan Lacey Accounting 34 South Chesters Medway Bonnyrigg EH19 3GG

ELKA (SCOTLAND) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	10,632	-
Current assets			
Debtors	5	-	15,000
Cash at bank and in hand		(1,147)	19,985
		(1,147)	34,985
Creditors: amounts falling due within one year	6	(58,866)	(33,894)
Net current (liabilities)/assets		(60,013)	1,091
Total assets less current liabilities		(49,381)	1,091
Creditors: amounts falling due after more than one year	7	5,022	-
Net (liabilities)/assets		(44,359)	1,091
Capital and reserves			
Called up share capital		20	20
Profit and loss account		(44,379)	1,071
Shareholders' funds		(44,359)	1,091

For the year ending 31 July 2024 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. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 23 March 2025 and were signed on its behalf by

Irdis Tola
Director

Company Registration No. SC739721

ELKA (SCOTLAND) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

1 Statutory information

ELKA (SCOTLAND) LTD is a private company, limited by shares, registered in Scotland, registration number SC739721. The registered office is . C/O THE DEAN TAVERN, 80 MAIN STREET, NEWTONGRANGE, MIDLOTHIAN, EH22 4NA, UNITED KINGDOM.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20%
Fixtures & fittings	20%

4 Tangible fixed assets

	Plant & machinery £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 August 2023	-	-	-
Additions	10,003	629	10,632
At 31 July 2024	10,003	629	10,632
Depreciation			
At 31 July 2024	-	-	-
Net book value			
At 31 July 2024	10,003	629	10,632

5 Debtors

	2024 £	2023 £
Amounts falling due after more than one year		
Other debtors	-	15,000

ELKA (SCOTLAND) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

6 Creditors: amounts falling due within one year	2024	2023
	£	£
VAT	13,852	17,084
Trade creditors	475	-
Taxes and social security	28,740	15,610
Other creditors	6,328	-
Loans from directors	9,520	-
Accruals	(49)	1,200
	58,866	33,894
7 Creditors: amounts falling due after more than one year	2024	2023
	£	£
Other creditors	(5,000)	-
Loans from directors	(22)	-
	(5,022)	-

8 Average number of employees

During the year the average number of employees was 0 (2023: 0).

