Company Registration No. SC759727 (Scotland)

MATTHEW SMITH PHOTOGRAPHY LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

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UNAUDITED ACCOUNTS
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MATTHEW SMITH PHOTOGRAPHY LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2025

Directors	Mr M Smith Mrs J Smith
Company Number	SC759727 (Scotland)
Registered Office	27 South Quarry Mews Gorebridge Midlothian EH23 4GW
Accountants	GF Accountancy Services Ltd 4 Rowanhill Way Port Seton East Lothian EH32 0SZ

MATTHEW SMITH PHOTOGRAPHY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	8,044	12,768
Current assets			
Debtors		13	87
Cash at bank and in hand		2,610	972
		2,623	1,059
Creditors: amounts falling due within one year		(4,722)	(3,221)
Net current liabilities		(2,099)	(2,162)
Total assets less current liabilities		5,945	10,606
Creditors: amounts falling due after more than one year		-	(7,388)
Net assets		5,945	3,218
Capital and reserves			
Called up share capital		20	20
Profit and loss account		5,925	3,198
Shareholders' funds		5,945	3,218

For the year ending 28 February 2025 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

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 5 November 2025 and were signed on its behalf by

Mr M Smith
Director

Company Registration No. SC759727

1 Statutory information

Matthew Smith Photography Ltd is a private company, limited by shares, registered in Scotland, registration number SC759727. The registered office is 27 South Quarry Mews, Gorebridge, Midlothian, EH23 4GW.

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% Straight Line
Motor vehicles	20% Straight Line

4 Tangible fixed assets

	Total
	£
Cost or valuation	
At 1 March 2024	15,992
Additions	3,730
Disposals	(7,500)
At 28 February 2025	12,222
Depreciation	
At 1 March 2024	3,224
Charge for the year	2,454
On disposals	(1,500)
At 28 February 2025	4,178
Net book value	
At 28 February 2025	8,044
At 29 February 2024	12,768

5 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Mr M Smith				
Directors Loan	(3,169)	-	(3,169)	-
	(3,169)	-	(3,169)	-

6 Transactions with related parties

The company was under the control of Mr M Smith throughout the current and previous period. Mr M Smith is the managing director and a joint equal shareholder.

At the start of the year the company was due an amount of £3,169 to Mr M Smith and this was repaid in full during this year.

7 Average number of employees

During the year the average number of employees 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.