Company Registration No. SC759727 (Scotland)

MATTHEW SMITH PHOTOGRAPHY LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2026

MATTHEW SMITH PHOTOGRAPHY LTD
UNAUDITED ACCOUNTS
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MATTHEW SMITH PHOTOGRAPHY LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2026

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

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF MATTHEW SMITH PHOTOGRAPHY LTD FOR THE YEAR ENDED 28 FEBRUARY 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Matthew Smith Photography Ltd for the year ended 28 February 2026 as set out on pages 5 - 6 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf.

GF Accountancy Services Ltd
Chartered Certified Accountants

4 Rowanhill Way
Port Seton
East Lothian
EH32 0SZ

24 September 2026

MATTHEW SMITH PHOTOGRAPHY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible assets	4	5,610	8,044
Current assets			
Debtors		20	13
Cash at bank and in hand		1,379	2,610
		1,399	2,623
Creditors: amounts falling due within one year		(2,160)	(4,722)
Net current liabilities		(761)	(2,099)
Net assets		4,849	5,945
Capital and reserves			
Called up share capital		20	20
Profit and loss account		4,829	5,925
Shareholders' funds		4,849	5,945

For the year ending 28 February 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.

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 24 September 2026 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 2025	12,222
At 28 February 2026	12,222
Depreciation	
At 1 March 2025	4,178
Charge for the year	2,434
At 28 February 2026	6,612
Net book value	
At 28 February 2026	5,610
At 28 February 2025	8,044

5 Average number of employees

During the year the average number of employees was 1 (2025: 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.