PATCHY LTD

Registered Number
SC811621
(Scotland)

Unaudited Financial Statements for the Year ended
31 May 2026

PATCHY LTD

Company Information
for the year from 1 June 2025 to 31 May 2026

Director	DUNNETT, George
Registered Address	Post House Main Street Kinnesswood KY13 9HN
Registered Number	SC811621 (Scotland)

PATCHY LTD

Balance Sheet as at
31 May 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	3		403		-
			403		-
Current assets					
Cash at bank and on hand		26,483		-	
		26,483		-	
Creditors amounts falling due within one year	4	(5,607)		-	
Net current assets (liabilities)			20,876		-
Total assets less current liabilities			21,279		-
Creditors amounts falling due after one year	5		(12,401)		(1,995)
Net assets			8,878		(1,995)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			8,778		(2,095)
Shareholders' funds			8,878		(1,995)

The company was entitled to exemption from audit for this reporting period 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 Director acknowledges 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 in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 11 June 2026, and are signed on its behalf by:

DUNNETT, George
Director
Registered Company No. SC811621

PATCHY LTD

Notes to the Financial Statements
for the year ended 31 May 2026

1. Accounting policies

Statutory information

The company is a private company limited by shares and registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

Trade and other debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

Bank overdrafts are disclosed separately. For the purpose of the cash flow statement, bank overdrafts form an integral part of the company's cash management and are included as a component of cash and cash equivalents.

Trade and other creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2. Average number of employees

	2026	2025
Average number of employees during the year	1	1

3. Tangible fixed assets

	Office Equipment	Total
	£	£
Cost or valuation		
Additions	509	509
At 31 May 26	509	509
Depreciation and impairment		
Charge for year	106	106
At 31 May 26	106	106
Net book value		
At 31 May 26	403	403
At 31 May 25	-	-

4. Creditors: amounts due within one year

	2026	2025
	£	£
Taxation and social security	5,607	-
Total	5,607	-

5. Creditors: amounts due after one year

	2026	2025
	£	£
Amounts owed to related parties	12,401	1,995
Total	12,401	1,995

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.