Registered number
SC824821

Practical Strategy Solutions Ltd

Filleted Accounts

31 October 2025

Practical Strategy Solutions Ltd

Registered number: SC824821

Balance Sheet

as at 31 October 2025

	Notes		2025
			£
Current assets			
Cash at bank and in hand		36,280	
Creditors: amounts falling due within one year	3	(20,569)	
Net current assets			15,711
Net assets			15,711
Capital and reserves			
Called up share capital			100
Profit and loss account			15,611
Shareholders' funds			15,711

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

G Elder

Director

Approved by the board on 23 March 2026

Practical Strategy Solutions Ltd

Notes to the Accounts

for the period from 4 October 2024 to 31 October 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

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. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	20% by Reducing Balance

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.

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.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current period.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2025
	Number

Average number of persons employed by the company	1

3 Creditors: amounts falling due within one year	2025
	£
Taxation and social security costs	3,662
Other creditors	16,907
	20,569

4 Other information

Practical Strategy Solutions Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

1 Victoria Road

Kirkcaldy

Fife

KY1 1DT

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.