

**INDEPENDENT ACCESS SCOTLAND LTD
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 13 DECEMBER 2024 TO 31 MARCH 2026**

INDEPENDENT ACCESS 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>

INDEPENDENT ACCESS SCOTLAND LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 13 DECEMBER 2024 TO 31 MARCH 2026

Directors	Bryan Rodgers Stacey Rodgers
Company Number	SC831798 (Scotland)
Registered Office	10b Hastings Place 43 Ranoldcupp Road Darvel KA17 0JX Scotland
Accountants	AMG Accountancy Palmyra Priestland KA17 0LP

INDEPENDENT ACCESS SCOTLAND LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Notes	2026 £
Fixed assets		
Tangible assets	<u>4</u>	29,393
Current assets		
Debtors	5	20,121
Cash at bank and in hand		40,097
		<u>60,218</u>
Creditors: amounts falling due within one year	<u>6</u>	(39,410)
Net current assets		<u>20,808</u>
Net assets		<u>50,201</u>
Capital and reserves		
Called up share capital		2
Profit and loss account		50,199
Shareholders' funds		<u>50,201</u>

For the period ending 31 March 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.

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 28 May 2026 and were signed on its behalf by

Bryan Rodgers
Director

Company Registration No. SC831798

INDEPENDENT ACCESS SCOTLAND LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 13 DECEMBER 2024 TO 31 MARCH 2026

1 Statutory information

Independent Access Scotland Ltd is a private company, limited by shares, registered in Scotland, registration number SC831798. The registered office is 10b Hastings Place 43 Ranoldcupp Road, Darvel, KA17 0JX, Scotland.

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 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	15% straight line
Computer equipment	25% straight line

4 Tangible fixed assets

	Plant & machinery £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 13 December 2024	-	-	-
Additions	34,534	830	35,364
At 31 March 2026	34,534	830	35,364
Depreciation			
Charge for the period	5,838	133	5,971
At 31 March 2026	5,838	133	5,971
Net book value			
At 31 March 2026	28,696	697	29,393

5 Debtors

	2026 £
Amounts falling due within one year	
Trade debtors	20,121

INDEPENDENT ACCESS SCOTLAND LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 13 DECEMBER 2024 TO 31 MARCH 2026

6 Creditors: amounts falling due within one year	2026
	£
VAT	3,695
Trade creditors	18,786
Taxes and social security	15,629
Accruals	1,300
	39,410

7 Average number of employees

During the period the average number of employees was 3.

