Registered number: SC833952

J MACRAE LETTINGS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 13 JANUARY 2025 TO 31 JANUARY 2026

J MacRae Lettings Ltd
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J MacRae Lettings Ltd
Balance Sheet
As At 31 January 2026

Registered number: SC833952

	Notes	31 January 2026	
		£	£
FIXED ASSETS			
Tangible Assets	**4**		190,000
			190,000
Creditors: Amounts Falling Due Within One Year	**5**	(66,414)	
NET CURRENT ASSETS (LIABILITIES)			(66,414)
TOTAL ASSETS LESS CURRENT LIABILITIES			123,586
Creditors: Amounts Falling Due After More Than One Year	**6**		(126,114)
NET LIABILITIES			(2,528)
CAPITAL AND RESERVES			
Called up share capital	**7**		1
Profit and Loss Account			(2,529)
SHAREHOLDERS' FUNDS			(2,528)

For the period ending 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr James MacRae

Director
13/10/2026

The notes on pages 2 to 3 form part of these financial statements.

1. General Information

J MacRae Lettings Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC833952 . The registered office is 56a Culcabock Avenue, Inverness, IV2 3RQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%

3. Average Number of Employees

Average number of employees, including directors, during the period was: 1

4. Tangible Assets

	Land & Property Freehold £
Cost	
As at 13 January 2025	-
Additions	190,000
As at 31 January 2026	190,000
Net Book Value	
As at 31 January 2026	190,000
As at 13 January 2025	-

5. Creditors: Amounts Falling Due Within One Year

	31 January 2026 £
Bank loans and overdrafts	5,596
Other creditors	60,818
	66,414

6. Creditors: Amounts Falling Due After More Than One Year

	31 January 2026 £
Bank loans	126,114

7. **Share Capital**

	31 January 2026
	£
Allotted, Called up and fully paid	1

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.