

Financial Statements for the Period 5 February 2025 to 31 August 2025
for
NORTHEAST JOINERY LTD

Account Tax Ltd
Chartered Certified Accountants
12 Traill Drive
Montrose
Angus
DD10 8SW

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for the Period 5 February 2025 to 31 August 2025**

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NORTHEAST JOINERY LTD

**Company Information
for the Period 5 February 2025 to 31 August 2025**

DIRECTOR: M A Cox

REGISTERED OFFICE: 12 Traill Drive
Montrose
Angus
DD10 8SW

REGISTERED NUMBER: SC836607 (Scotland)

ACCOUNTANTS: Account Tax Ltd
Chartered Certified Accountants
12 Traill Drive
Montrose
Angus
DD10 8SW

NORTHEAST JOINERY LTD (REGISTERED NUMBER: SC836607)

**Balance Sheet
31 August 2025**

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		4,872
CURRENT ASSETS			
Debtors	5	318	
Cash at bank		<u>3,112</u>	
		3,430	
CREDITORS			
Amounts falling due within one year	6	<u>3,710</u>	
NET CURRENT LIABILITIES			<u>(280)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			4,592
CREDITORS			
Amounts falling due after more than one year	7		(3,664)
PROVISIONS FOR LIABILITIES			<u>(926)</u>
NET ASSETS			<u>2</u>
CAPITAL AND RESERVES			
Called up share capital			1
Retained earnings			<u>1</u>
SHAREHOLDERS' FUNDS			<u>2</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

NORTHEAST JOINERY LTD (REGISTERED NUMBER: SC836607)

Balance Sheet - continued
31 August 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit & Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 April 2026 and were signed by:

M A Cox - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Period 5 February 2025 to 31 August 2025**

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit & Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 .

NORTHEAST JOINERY LTD (REGISTERED NUMBER: SC836607)

**Notes to the Financial Statements - continued
for the Period 5 February 2025 to 31 August 2025**

4. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
Additions	6,496
At 31 August 2025	<u>6,496</u>
DEPRECIATION	
Charge for period	1,624
At 31 August 2025	<u>1,624</u>
NET BOOK VALUE	
At 31 August 2025	<u>4,872</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	<u>318</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Hire purchase contracts	1,999
Taxation and social security	926
Other creditors	785
	<u>3,710</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	£
Hire purchase contracts	<u>3,664</u>

8. RELATED PARTY DISCLOSURES

During the period, total dividends of £6,108 were paid to the director .

The company was under control of M A Cox throughout the current period.

During the period the company advanced the director net amounts totalling £318. As at 31 August 2025 included within other debtors is a balance outstanding due to the company of £318.

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.