

Unaudited Financial Statements
for the Period 11 June 2025 to 30 June 2026
for
O'Kane & Sons Ltd

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for the Period 11 June 2025 to 30 June 2026

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O'Kane & Sons Ltd

Company Information
for the Period 11 June 2025 to 30 June 2026

DIRECTOR: Mr Thomas Patrick O'Kane

REGISTERED OFFICE: 2nd Floor
22-24 Blythwood Square
Glasgow
G2 4BG

REGISTERED NUMBER: SC851908 (Scotland)

ACCOUNTANTS: Wallace White Accountants
2nd Floor
22-24 Blythwood Square
Glasgow
G2 4BG

Balance Sheet
30 June 2026

	Notes	£
CURRENT ASSETS		
Debtors	4	39,127
Cash at bank		<u>171</u>
		39,298
CREDITORS		
Amounts falling due within one year	5	<u>35,306</u>
NET CURRENT ASSETS		<u>3,992</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,992</u>
CAPITAL AND RESERVES		
Called up share capital		100
Retained earnings		<u>3,892</u>
		<u>3,992</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2026.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 June 2026 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.

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 and Loss has not been delivered.

The financial statements were approved by the director and authorised for issue on 9 July 2026 and were signed by:

Mr Thomas Patrick O'Kane - Director

Notes to the Financial Statements
for the Period 11 June 2025 to 30 June 2026

1. **STATUTORY INFORMATION**

O'Kane & Sons 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit and Loss, 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 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 .

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	24,725
Other debtors	14,402
	<u>39,127</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	14,240
Taxation and social security	19,666
Other creditors	<u>1,400</u>
	<u>35,306</u>

O'Kane & Sons Ltd

Report of the Accountants to the Director of
O'Kane & Sons Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the period ended 30 June 2026 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Wallace White Accountants
2nd Floor
22-24 Blythswood Square
Glasgow
G2 4BG

9 July 2026

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.