

**Unaudited Financial Statements  
for the Year Ended 30 April 2025  
for  
2G Joinery Limited**

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for the Year Ended 30 April 2025**

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**2G Joinery Limited**

**Company Information  
for the Year Ended 30 April 2025**

**DIRECTORS:** Mr G R Simpson  
Mr G A Stewart

**REGISTERED OFFICE:** 36 Craignabo Road  
Peterhead  
Aberdeenshire  
AB42 2YE

**REGISTERED NUMBER:** SC447863 (Scotland)

**ACCOUNTANTS:** SBP  
Accountants  
Glebefield House  
21 Links Terrace  
Peterhead  
Aberdeenshire  
AB42 2XA

**2G Joinery Limited (Registered number: SC447863)**

**Balance Sheet  
30 April 2025**

	Notes	30.4.25 £	£	30.4.24 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>21,789</u>		<u>27,538</u>
			<u>21,789</u>		<u>27,538</u>
<b>CURRENT ASSETS</b>					
Debtors	6	<u>10,708</u>		11,501	
Cash at bank		<u>6,152</u>		<u>9,551</u>	
		<u>16,860</u>		21,052	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>32,554</u>		<u>37,561</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(15,694)</u>		<u>(16,509)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>6,095</u>		<u>11,029</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>(1,000)</u>		<u>(5,000)</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>(4,510)</u>		<u>(5,917)</u>
<b>NET ASSETS</b>			<u><u>585</u></u>		<u><u>112</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<u>100</u>		<u>100</u>
Retained earnings			<u>485</u>		<u>12</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>585</u></u>		<u><u>112</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**2G Joinery Limited (Registered number: SC447863)**

**Balance Sheet - continued**  
**30 April 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 January 2026 and were signed on its behalf by:

Mr G R Simpson - Director

Mr G A Stewart - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 April 2025**

1. **STATUTORY INFORMATION**

2G Joinery Limited 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 represents the amounts (excluding value added tax) derived from the provision of services to customers. Revenue is recognised at the point services are provided.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Cherished number plate has been amortised evenly over their estimated useful life of five years.

**Tangible fixed assets**

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

Tool Shed	- 10% on cost
Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are included at cost less depreciation and impairment. The residual value is reassessed at the end of each accounting period.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current and 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 year 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
<b>COST</b>	
At 1 May 2024 and 30 April 2025	<u>1,096</u>
<b>AMORTISATION</b>	
At 1 May 2024 and 30 April 2025	<u>1,096</u>
<b>NET BOOK VALUE</b>	
At 30 April 2025	<u>          -</u>
At 30 April 2024	<u>          -</u>

5. TANGIBLE FIXED ASSETS

	Tool Shed £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 May 2024	1,754	14,173	29,150	2,670	47,747
Additions	<u>-</u>	<u>760</u>	<u>-</u>	<u>-</u>	<u>760</u>
At 30 April 2025	<u>1,754</u>	<u>14,933</u>	<u>29,150</u>	<u>2,670</u>	<u>48,507</u>
<b>DEPRECIATION</b>					
At 1 May 2024	1,110	9,141	7,288	2,670	20,209
Charge for year	<u>176</u>	<u>868</u>	<u>5,465</u>	<u>-</u>	<u>6,509</u>
At 30 April 2025	<u>1,286</u>	<u>10,009</u>	<u>12,753</u>	<u>2,670</u>	<u>26,718</u>
<b>NET BOOK VALUE</b>					
At 30 April 2025	<u>468</u>	<u>4,924</u>	<u>16,397</u>	<u>-</u>	<u>21,789</u>
At 30 April 2024	<u>644</u>	<u>5,032</u>	<u>21,862</u>	<u>-</u>	<u>27,538</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Trade debtors	8,625	9,735
Other debtors	<u>2,083</u>	<u>1,766</u>
	<u>10,708</u>	<u>11,501</u>

**2G Joinery Limited (Registered number: SC447863)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025**

<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>30.4.25</b>	<b>30.4.24</b>
	£	£
Bank loans and overdrafts	<b>4,000</b>	4,000
Trade creditors	<b>377</b>	239
Taxation and social security	<b>14,844</b>	11,805
Other creditors	<b>13,333</b>	<b>21,517</b>
	<b><u>32,554</u></b>	<b><u>37,561</u></b>

<b>8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>30.4.25</b>	<b>30.4.24</b>
	£	£
Bank loans	<b><u>1,000</u></b>	<b><u>5,000</u></b>

**9. ULTIMATE CONTROLLING PARTY**

The controlling party is Mr G R Simpson & Mr G A Stewart.

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.