

Registered number: SC592491

**ACHNACARRY STALKING LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**ACHNACARRY STALKING LIMITED**

**COMPANY INFORMATION**

**DIRECTORS**

Mr D Laird  
Mr S Laird  
Mr A MacDonald

**REGISTERED NUMBER**

SC592491

**REGISTERED OFFICE**

East Memus  
Forfar  
Angus  
DD8 3TY

**ACCOUNTANTS**

EQ Accountants Limited  
Chartered Accountants  
Westby  
64 West High Street  
Forfar  
Angus  
DD8 1BJ

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

		2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	4	268	306
		<u>268</u>	<u>306</u>
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	5	19,737	24,914
Cash at bank and in hand		4,591	8,463
		<u>24,328</u>	<u>33,377</u>
Creditors: amounts falling due within one year	6	(81,085)	(83,019)
<b>NET CURRENT LIABILITIES</b>		<u>(56,757)</u>	<u>(49,642)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(56,489)</u>	<u>(49,336)</u>
Creditors: amounts falling due after more than one year	7	(667)	(4,667)
<b>NET LIABILITIES</b>		<u>(57,156)</u>	<u>(54,003)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	100	100
Profit and loss account		(57,256)	(54,103)
		<u>(57,156)</u>	<u>(54,003)</u>

**ACHNACARRY STALKING LIMITED**  
**REGISTERED NUMBER: SC592491**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 MARCH 2025**

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 18 September 2025.

Mr D Laird  
**Director**

Mr A MacDonald  
**Director**

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. GENERAL INFORMATION**

Achnacarry Stalking Limited is a private company, limited by shares, incorporated in Scotland with registration number SC592491. The registered office is East Memus, Forfar, Angus, DD8 3TY.

The Company's functional and presentational currency is GBP.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

**2.2 GOING CONCERN**

The accounts have been prepared on the going concern basis. The profit and loss reserves are negative and the company is dependant on the continuing support from the directors. The directors have confirmed that they intend to support the company for the foreseeable future.

**2.3 REVENUE**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.4 TANGIBLE FIXED ASSETS**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.4 TANGIBLE FIXED ASSETS (CONTINUED)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Plant and machinery	-	12.5%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

3. EMPLOYEES

The average monthly number of employees, including the directors, during the year was 3 (2024 - 3)

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST OR VALUATION</b>	
At 1 April 2024	400
At 31 March 2025	<u>400</u>
<b>DEPRECIATION</b>	
At 1 April 2024	94
Charge for the year on owned assets	38
At 31 March 2025	<u>132</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u><u>268</u></u>
<i>At 31 March 2024</i>	<u><u>306</u></u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

5. DEBTORS

	2025 £	2024 £
Trade debtors	18,743	21,705
Prepayments and accrued income	994	3,209
	<u>19,737</u>	<u>24,914</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans	4,000	4,000
Other loans	36,000	36,000
Trade creditors	10,967	1,094
Other taxation and social security	37	111
Other creditors	6	-
Accruals and deferred income	30,075	41,814
	<u>81,085</u>	<u>83,019</u>

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

	2025 £	2024 £
Bank loans	667	4,667
	<u>667</u>	<u>4,667</u>

8. SHARE CAPITAL

	2025 £	2024 £
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
100 (2024 - 100) Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>



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