

**312 ACCOUNTANCY LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2025**

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UNAUDITED ACCOUNTS
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**312 ACCOUNTANCY LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2025**

Director	Claire Rowan
Company Number	SC652730 (Scotland)

312 ACCOUNTANCY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	2,238	2,633
Current assets			
Debtors		3,508	681
Cash at bank and in hand		255	558
		3,763	1,239
Creditors: amounts falling due within one year		(2,856)	(2,732)
Net current assets/(liabilities)		907	(1,493)
Total assets less current liabilities		3,145	1,140
Creditors: amounts falling due after more than one year		(3,000)	2,300
Net assets		145	3,440
Capital and reserves			
Called up share capital		100	100
Profit and loss account		45	3,340
Shareholders' funds		145	3,440

For the year ending 31 January 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 20 August 2025 and were signed on its behalf by

Claire Rowan
Director

Company Registration No. SC652730

312 ACCOUNTANCY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2025

1 Statutory information

312 Accountancy Ltd is a private company, limited by shares, registered in Scotland, registration number SC652730.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Tangible fixed assets

	Total £
Cost or valuation	
At 1 February 2024	3,098
At 31 January 2025	3,098
Depreciation	
At 1 February 2024	465
Charge for the year	395
At 31 January 2025	860
Net book value	
At 31 January 2025	2,238
At 31 January 2024	2,633

5 Average number of employees

During the year the average number of employees was 2 (2024: 2).

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.