

Registered Number: SC669451
Scotland

JAMES AGENT LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 August 2024

End date: 31 July 2025

JAMES AGENT LTD
Contents Page
For the year ended 31 July 2025

Company information

Director's report

Accountants' report

Statement of financial
position

JAMES AGENT LTD
Company Information
For the year ended 31 July 2025

Director	Adam JAMES
Registered Number	SC669451
Registered Office	13 Buccleuch Street Melrose TD6 9LB
Accountants	NS24 Ltd 8A Tweed Mills Dunsdale Road Selkirk TD7 5DZ

JAMES AGENT LTD
Director's Report
For the year ended 31 July 2025

Director's report and financial statements

The director presents his/her/their report and accounts for the year ended 31 July 2025.

Director

The director who served the company throughout the year was as follows:

Adam JAMES

On behalf of the board.

Adam JAMES
Director

Date approved: 27 February 2026

JAMES AGENT LTD
Accountants' Report
For the year ended 31 July 2025

Accountant's report

You consider that the company is exempt from an audit for the year ended 31 July 2025 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us. We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

NS24 Ltd

31 July 2025

NS24 Ltd

8A Tweed Mills

Dunsdale Road

Selkirk

TD7 5DZ

27 February 2026

JAMES AGENT LTD
Statement of Financial Position
As at 31 July 2025

		2025		2024
	£	£	£	£
Fixed assets		2,285		867
Current assets	144,577		155,997	
Prepayments and accrued income	2,778		1,249	
Creditors: amount falling due within one year	(44,302)		(37,064)	
Net current assets		103,053		120,182
Total assets less current liabilities		105,338		121,049
Creditors: amount falling due after more than one year		(54,755)		(56,555)
Accruals and deferred income		0		(1,170)
Net assets		50,583		63,324
Capital and reserves		50,583		63,324

NOTES TO THE ACCOUNTS

General Information

James Agent Ltd is a private company, limited by shares, registered in

Scotland, registration number SC669451, registration address 13 Buccleuch Street , Melrose , TD6 9LB.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the company.

2. Average number of employees

Average number of employees during the year was 3 (2024 : 1).

For the year ended 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's Responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 27 February 2026 and were signed by:

Adam JAMES

Director

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.