

**Company registration number: SC392276**

**MacDonald Kiltmakers Ltd**

**Trading as R & I MacDonald Kiltmakers**

**Unaudited filleted financial statements**

**31 March 2023**

# **MacDonald Kiltmakers Ltd**

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## MacDonald Kiltmakers Ltd

### Directors and other information

<b>Director</b>	Mr Todd MacDonald
<b>Secretary</b>	Laura Mallon
<b>Company number</b>	SC392276
<b>Registered office</b>	45 Main Street West Calder West Lothian EH55 8DP
<b>Business address</b>	45 Main Street West Calder West Lothian EH55 8DP
<b>Accountants</b>	Barrie Scott & Co. 30 Mid Street Bathgate West Lothian EH48 1PT

**Bankers**

Bank of Scotland  
PO Box 1000  
BX2 1LB

# **MacDonald Kiltmakers Ltd**

## **Report to the director on the preparation of the**

### **unaudited statutory financial statements of MacDonald Kiltmakers Ltd**

#### **Year ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of MacDonald Kiltmakers Ltd for the year ended 31 March 2023 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS , we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of MacDonald Kiltmakers Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of MacDonald Kiltmakers Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than MacDonald Kiltmakers Ltd and its director as a body for our work or for this report.

It is your duty to ensure that MacDonald Kiltmakers Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of MacDonald Kiltmakers Ltd. You consider that MacDonald Kiltmakers Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of MacDonald Kiltmakers Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Barrie Scott & Co.

Accountants & Tax Advisers

30 Mid Street

Bathgate

West Lothian

EH48 1PT

28 December 2023

**MacDonald Kiltmakers Ltd****Statement of financial position****31 March 2023**

	<b>2023</b>	2022
	<b>£</b>	£
Fixed assets	86,287	42,577
	<hr/>	<hr/>
Current assets	97,095	86,451
Creditors: amounts falling due within one year	( 58,779)	( 60,262)
	<hr/>	<hr/>
<b>Net current assets</b>	38,316	26,189
	<hr/>	<hr/>
<b>Total assets less current liabilities</b>	124,603	68,766
Creditors: amounts falling due after more than one year	( 62,793)	( 33,333)
Accruals and deferred income	( 3,529)	( 3,403)
	<hr/>	<hr/>
<b>Net assets</b>	58,281	32,030
	<hr/>	<hr/>
<b>Capital and reserves</b>	58,281	32,030
	<hr/>	<hr/>
<b>Notes to the financial statements</b>		

## MacDonald Kiltmakers Ltd

Year ended 31 March 2023

### 1. Employee numbers

The average number of persons employed by the company during the year amounted to 3 (2022: 3 ).

### 2. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

**2023**

	Balance brought forward £	Advances /(credits) to the director £	Amounts repaid £	Balance o/standing £
Mr Todd MacDonald	11,470	19,462	( 6,528)	24,404
	<hr/>	<hr/>	<hr/>	<hr/>

**2022**

	Balance brought forward £	Advances /(credits) to the director £	Amounts repaid £	Balance o/standing £
Mr Todd MacDonald	-	11,470	-	11,470
	<hr/>	<hr/>	<hr/>	<hr/>

Overdrawn directors loan accounts are charged at an interest rate of 2% (2022: 2%) per annum. There are no agreed fixed terms of repayment.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the board of directors and authorised for issue on 28 December 2023 , and are signed on behalf of the board by:

**Mr Todd MacDonald**

Director

Company registration number: SC392276

The company is a private company limited by shares, registered in Scotland.



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.