SWEETSCAR LIMITED

Report and Accounts

30 June 2025
Registered No: SC233144
Charity Number CR54156

Directors
Mr A E Osmond
Mr D H McGill
Mrs C Thompson

Secretary
Mr A E Osmond

Bankers
Bank of Scotland
174 Byres Road
Glasgow
G12 8SW

Registered Office
12 Blairhall Avenue
Glasgow
G41 3BA

Trustees Report

The Trustees, who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 30 June 2025.

STATUS

The organisation is a charitable company limited by guarantee and registered as a charity.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Management Committee are elected at the AGM, subject to ratification at each AGM.

ACTIVITIES

SweetScar exists to advance public education by the encouragement of the performing arts, including drama, dance, mime, music and opera.

The principal activities of the company are creating and developing theatrical productions, as well as securing funding for future projects, in order to advance public education of the performing arts, particularly drama.

ACHIEVEMENTS AND FUTURE STRATEGY

There was no activity for the company this year.

RISK REVIEW

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. All systems are periodically reviewed to ensure that they still meet the needs of the charity.

TAXATION

The company is recognised by the Inland Revenue as an approved charity and is not liable to income and corporation tax under the provisions of the Income and Corporation Taxes Act 1988 Section 505.

SMALL COMPANY EXEMPTIONS

In preparing their report, the directors have taken advantage of the special provisions of the Companies Act 2006 relating to small companies.

MEMBERS OF THE MANAGEMENT COMMITTEE

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

RESULTS

The results for the year, and the charity's financial position at the end of the year are shown in the attached financial statements. The company has hot traded during the year.

Trustees Report

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mr A E Osmond
Mr D H McGill
Mrs C Thompson

TRUSTEES' REPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees

D H McGill
Trustee
17/4/ 2026
Registered office:

12 Blairhall Avenue
Glasgow
G41 3BA

Independent Examiners Report to the Trustees of Sweetscar Ltd

I report on the accounts of the charity for the year ended 30 June 2025, which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charity Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and seeks explanations from the trustees concerning any matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Judith Patrickson FCA BFP DChA
27 Lanchester Road
Maiden Law
Co. Durham
DH7 0QT

17 April 2026

Statement of Financial Activities

For the year ended 30 June 2025

	General Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income				
Investment income	-	-	-	-
Charitable activities	-	-	-	-
Total income	-	-	-	-
Expenditure				
Charitable activities	-	-	-	-
Other resources expended	-	-	-	-
Total expenditure	-	-	-	-
Net (Expenditure) for the year	-	-	-	-
Funds brought forward at 1 July 2024	(193)	888	695	695
Funds carried forward at 30 June 2025	(193)	888	695	695

The charity has no recognised gains or losses other than the results for the year as set out above.

All the activities of the charity are classed as continuing.

The notes on page 7 form part of these financial statements

Balance sheet

at 30 June 2025

	Notes	2025 £	2024 £
Current assets			
Debtors		-	-
Cash at bank and on deposit		695	695
		695	695
Creditors: amounts falling due within one year	3	-	-
Net current assets		695	695
Total assets less current liabilities		695	695
Funds			
Unrestricted funds		(193)	(193)
Restricted funds	4	888	888
Total funds		695	695

The Trustees are satisfied that the charity is entitled to exemption from an audit of the financial statements for the year, by virtue of section 477 of the Companies Act 2006 (the Act) relating to small companies, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibilities for:

(i) ensuring that the charity keeps proper accounting records which comply with the Act and,

(ii) These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies regime

These financial statements were approved by the members of the committee on 17/1 2026 and signed on their behalf by:

D H McGill

Trustee

The notes on page 7 form part of these financial statements

Notes to the accounts

at 30 June 2025

1. Accounting policies

Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (revised 2005).

Cash Flow Statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard no1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

2. Staff costs

	2025	*2024*
	£	*£*
Wages and salaries	-	-
Social security costs	-	-
	-	-

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

No employee received in excess of £60,000 nor did the company incur any directors' remuneration.

The Trustees received no remuneration and no reimbursement of expenses during the year (2024 – nil)

3. Creditors

	2025	*2024*
	£	*£*
Amounts falling due within one year		
Other taxes and social security	-	-
Accrued expenditure	-	-
	-	-

4. Restricted Funds

	Balance At 1/7/24	*Incoming Resources*	*Outgoing Resources*	*Balance At 30/6/25*
	£	*£*	*£*	*£*
Sure Shots	888	-	-	888
	888	-	-	888