

Unaudited Financial Statements
for the Period 1 April 2024 to 30 April 2025
for
3R Solutions Limited

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for the Period 1 April 2024 to 30 April 2025**

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**Company Information
for the Period 1 April 2024 to 30 April 2025**

DIRECTOR: D M Ireland

REGISTERED OFFICE: Block 3F, Uphall Business Park
Uphall
Broxburn
West Lothian
EH52 5NT

REGISTERED NUMBER: SC336768 (Scotland)

ACCOUNTANTS: EQ Accountants Ltd
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

**Statement of Financial Position
30 April 2025**

	Notes	30/4/25 £	£	31/3/24 £	£
FIXED ASSETS					
Tangible assets	4		4,141,873		3,412,760
CURRENT ASSETS					
Stocks		6,000		6,000	
Debtors	5	2,221,782		1,822,483	
Cash at bank		<u>6,271</u>		<u>102,125</u>	
		2,234,053		1,930,608	
CREDITORS					
Amounts falling due within one year	6	<u>2,645,763</u>		<u>2,467,487</u>	
NET CURRENT LIABILITIES			<u>(411,710)</u>		<u>(536,879)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			3,730,163		2,875,881
CREDITORS					
Amounts falling due after more than one year	7		(1,939,456)		(1,596,936)
PROVISIONS FOR LIABILITIES			<u>(728,000)</u>		<u>(588,581)</u>
NET ASSETS			<u>1,062,707</u>		<u>690,364</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>1,062,607</u>		<u>690,264</u>
			<u>1,062,707</u>		<u>690,364</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

3R Solutions Limited (Registered number: SC336768)

Statement of Financial Position - continued
30 April 2025

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 14 October 2025 and were signed by:

D M Ireland - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Period 1 April 2024 to 30 April 2025**

1. **STATUTORY INFORMATION**

3R Solutions Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 7% on reducing balance
Plant & machinery	- 5% and 15% on reducing balance
Office equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 30 April 2025

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 59 (2024 - 49).

4. TANGIBLE FIXED ASSETS

	Land and Buildings £	Plant and machinery £	Office Equipment £	Totals £
COST				
At 1 April 2024	518,179	4,472,357	21,847	5,012,383
Additions	8,640	1,318,066	-	1,326,706
Disposals	-	(459,602)	-	(459,602)
At 30 April 2025	<u>526,819</u>	<u>5,330,821</u>	<u>21,847</u>	<u>5,879,487</u>
DEPRECIATION				
At 1 April 2024	76,620	1,511,565	11,438	1,599,623
Charge for period	21,404	390,896	2,492	414,792
Eliminated on disposal	-	(276,801)	-	(276,801)
At 30 April 2025	<u>98,024</u>	<u>1,625,660</u>	<u>13,930</u>	<u>1,737,614</u>
NET BOOK VALUE				
At 30 April 2025	<u>428,795</u>	<u>3,705,161</u>	<u>7,917</u>	<u>4,141,873</u>
At 31 March 2024	<u>441,559</u>	<u>2,960,792</u>	<u>10,409</u>	<u>3,412,760</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/4/25 £	31/3/24 £
Trade debtors	1,348,792	1,094,565
Amounts owed by associates	539,312	334,312
Other debtors	333,678	393,606
	<u>2,221,782</u>	<u>1,822,483</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/4/25 £	31/3/24 £
Bank loans and overdrafts	39,260	58,889
Hire purchase contracts	696,288	739,486
Trade creditors	599,674	539,546
Amounts owed to associates	212,512	350,812
Taxation and social security	364,193	114,057
Other creditors	733,836	664,697
	<u>2,645,763</u>	<u>2,467,487</u>

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 30 April 2025

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

	30/4/25	31/3/24
	£	£
Bank loans	-	44,167
Hire purchase contracts	<u>1,939,456</u>	<u>1,552,769</u>
	<u>1,939,456</u>	<u>1,596,936</u>

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.