

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2025

FOR

A R PLASTERING LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025**

| | Page |
|--|-------------|
| Company Information | 1 |
| Balance Sheet | 2 |
| Notes to the Financial Statements | 3 |
| Chartered Certified Accountants' Report | 5 |

A R PLASTERING LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2025

DIRECTORS: Angelo Ravicini
Ms Siobhan Marie Hall

REGISTERED OFFICE: East Shethin
Tarves
Ellon
Aberdeenshire
AB41 7LY

REGISTERED NUMBER: SC344231 (Scotland)

ACCOUNTANTS: Goldwells
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

A R PLASTERING LTD (REGISTERED NUMBER: SC344231)

**BALANCE SHEET
30TH JUNE 2025**

| | Notes | 2025 | £ | 2024 | £ |
|--|-------|---------------|---------------|---------------|---------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 4 | | 11,871 | | 14,808 |
| CURRENT ASSETS | | | | | |
| Stocks | | 588 | | 608 | |
| Debtors | 5 | 522 | | 1,412 | |
| Cash at bank and in hand | | <u>47,738</u> | | <u>42,862</u> | |
| | | 48,848 | | 44,882 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>11,201</u> | | <u>16,055</u> | |
| NET CURRENT ASSETS | | | <u>37,647</u> | | <u>28,827</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>49,518</u> | | <u>43,635</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 2 | | 2 |
| Retained earnings | | | <u>49,516</u> | | <u>43,633</u> |
| SHAREHOLDERS' FUNDS | | | <u>49,518</u> | | <u>43,635</u> |

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

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

The directors acknowledge their 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 29th October 2025 and were signed on its behalf by:

Angelo Ravicini - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025**

1. **STATUTORY INFORMATION**

A R Plastering Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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 represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets

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

| | |
|---------------------|---------------------------|
| Plant and machinery | - 25% on reducing balance |
| Computer 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 year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 balance sheet date.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2024 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

4. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Computer equipment £ | Totals £ |
|------------------------|-----------------------------|----------------------------|---------------|
| COST | | | |
| At 1st July 2024 | 43,712 | 859 | 44,571 |
| Additions | 595 | 339 | 934 |
| Disposals | (477) | (179) | (656) |
| At 30th June 2025 | <u>43,830</u> | <u>1,019</u> | <u>44,849</u> |
| DEPRECIATION | | | |
| At 1st July 2024 | 29,390 | 373 | 29,763 |
| Charge for year | 3,602 | 143 | 3,745 |
| Eliminated on disposal | (414) | (116) | (530) |
| At 30th June 2025 | <u>32,578</u> | <u>400</u> | <u>32,978</u> |
| NET BOOK VALUE | | | |
| At 30th June 2025 | <u>11,252</u> | <u>619</u> | <u>11,871</u> |
| At 30th June 2024 | <u>14,322</u> | <u>486</u> | <u>14,808</u> |

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|---------------|------------|--------------|
| Trade debtors | - | 897 |
| Prepayments | <u>522</u> | <u>515</u> |
| | <u>522</u> | <u>1,412</u> |

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|----------------------------|---------------|---------------|
| Corporation tax | 2,301 | 2,482 |
| Director's current account | 7,616 | 12,276 |
| Accruals | <u>1,284</u> | <u>1,297</u> |
| | <u>11,201</u> | <u>16,055</u> |

The loan from the director is interest free with no fixed terms of repayment.

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
A R PLASTERING LTD (REGISTERED NUMBER: SC344231)**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A R Plastering Ltd for the year ended 30th June 2025 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at accaglobal.com/rulebook.

This report is made solely to the Board of Directors of A R Plastering Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A R Plastering Ltd and state those matters that we have agreed to state to the Board of Directors of A R Plastering Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <https://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A R Plastering 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 A R Plastering Ltd. You consider that A R Plastering 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 A R Plastering 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.

Goldwells
Goldwells House
Grange Road
Peterhead
Aberdeenshire
AB42 1WN

29th October 2025

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.