Company registration number: SC057321

Annual report and unaudited financial statements

for the year ended 31 December 2025

for

Rathburn Chemicals (Manufacturing) Ltd

Pages for filing with the Registrar

Company registration number: SC057321

Rathburn Chemicals (Manufacturing) Ltd

Balance sheet
as at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	4	2,236,851		2,251,505	
Investments	5	1,566,068		1,727,176	
			3,802,919		3,978,681
Current assets					
Stocks		395,511		360,437	
Debtors	6	604,623		618,628	
Cash at bank and in hand		763,346		820,674	
			1,763,480		1,799,739
Creditors: amounts falling due within one year	7		(5,186,035)		(5,226,171)
Net current liabilities			(3,422,555)		(3,426,432)
Total assets less current liabilities			380,364		552,249
Creditors: Amounts falling due after more than one year	8		(232,082)		(405,266)
NET ASSETS			**148,282**		**146,983**
Capital and reserves					
Called up share capital			101		101
Revaluation reserve			30,000		30,000
Other reserves			2		2
Profit and loss account			118,179		116,880
TOTAL EQUITY			**148,282**		**146,983**

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities to comply with the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

Company registration number: SC057321

Rathburn Chemicals (Manufacturing) Ltd

Balance sheet - continued
as at 31 December 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 Profit and loss account has not been delivered to the Registrar.

These financial statements were approved by the Board of directors and authorised for issue on 21 September 2026 and signed on its behalf by:

Dr A Mackenzie, Director
21 September 2026

Rathburn Chemicals (Manufacturing) Ltd

Notes to the financial statements for the year ended 31 December 2025

1 Company information

Rathburn Chemicals (Manufacturing) Ltd is a private company registered in Scotland. Its registered number is SC057321. The company is limited by shares. Its registered office is 7 Caberston Road, Walkerburn, Peeblesshire, EH43 6AU.

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 historic cost convention.

Going concern

In preparing these financial statements, the directors have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the company's ability to continue as a going concern. In making this assessment, the directors take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The directors consider that the company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings:		
Investment property	-	not depreciated
Buildings	-	At varying rates on cost. Land is not depreciated
Plant and machinery etc.:		
Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% 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.

Notes to the financial statements - continued for the year ended 31 December 2025

2 Accounting policies - continued

Taxation

Taxation for the year comprises current taxation. Tax is recognised in the Profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current 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.

Retirement benefits

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

3 Average number of employees

During the year the average number of employees was 22 (2024 - 20).

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc. £	Totals £
Cost			
At 1 January 2025	2,794,468	469,930	3,264,398
Additions	-	16,303	16,303
At 31 December 2025	2,794,468	486,233	3,280,701
Depreciation			
At 1 January 2025	695,970	316,923	1,012,893
Charge for year	-	30,957	30,957
At 31 December 2025	695,970	347,880	1,043,850

Net book value			
At 31 December 2025	2,098,498	138,353	2,236,851
At 31 December 2024	2,098,498	153,007	2,251,505

Notes to the financial statements - continued for the year ended 31 December 2025

4 Tangible fixed assets - continued

Cost or valuation at 31 December 2025 is represented by:

	Land and buildings £	Plant and machinery etc. £	Totals £
Valuation in 1999	30,000	-	30,000
Cost	2,764,468	486,233	3,250,701
	2,794,468	486,233	3,280,701

If Buildings had not been revalued, they would have been included at the following historical cost:

	2025 £	2024 £
Cost	1,571,394	1,571,394
Accumulated depreciation	-	-

5 Fixed asset investments

Investments other than loans

	Other investments other than loans £
Cost	
At 1 January 2025	1,727,176
Disposals	(161,108)
At 31 December 2025	1,566,068

Net book value	
At 31 December 2025	1,566,068
At 31 December 2024	1,727,176

Notes to the financial statements - continued for the year ended 31 December 2025

6 Debtors

	2025	2024
	£	£
Amounts falling due within one year		
Taxation	-	12,455
Prepayments and accrued income	4,355	5,736
	4,355	18,191

	2025	2024
	£	£
Amounts falling due after more than one year		
Other debtors	600,268	600,437
Total	604,623	618,628

7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	46,468	68,906
Amounts owed to group undertakings	4,240,284	4,218,931
Other creditors	872,582	866,710
VAT payable	26,701	50,039
Social security and other tax	-	21,585
	5,186,035	5,226,171

8 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	232,082	405,266

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.