Company registration number SC190868 (Scotland)

BOURTREE INVESTMENTS LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

PAGES FOR FILING WITH REGISTRAR

BOURTREE INVESTMENTS LIMITED

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BOURTREE INVESTMENTS LIMITED

BALANCE SHEET

AS AT 30 NOVEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**3**	1,818,056		1,818,056	
Creditors: amounts falling due within one year	**4**	(667,001)		(667,001)	
Net current assets			1,151,055		1,151,055
Capital and reserves					
Called up share capital			100,200		100,200
Profit and loss reserves			1,050,855		1,050,855
Total equity			1,151,055		1,151,055

For the financial year ended 30 November 2025 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 3 July 2026 and are signed on its behalf by:

Gregor Robb
Director

Company registration number SC190868 (Scotland)

1 Accounting policies

Company information

Bourtree Investments Limited is a private company limited by shares incorporated in Scotland. The registered office is Bourtree House, Minto Drive, Altens Industrial Estate, Aberdeen, AB12 3LW.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The company ceased to trade on 30 November 2009, and is no longer a going concern.

On 1 December 2009, all of the company's assets and liabilities were transferred to other companies in the HSB Holdings Limited group at their net book value. Accordingly, the directors consider that there are no adjustments needed in the accounts to reflect realisable values of assets or liabilities.

1.2 Profit and loss account

The company has not traded during the year or the preceding financial period. During this time the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Debtors

Amounts falling due within one year:	2025 £	2024 £
Amounts owed by group undertakings	1,818,056	1,818,056

4 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	683	683
Amounts owed to group undertakings	666,318	666,318
	667,001	667,001

5 Related party transactions

On 1 December 2009, the company transferred assets and related liabilities to HSB Holdings Limited, the parent company. At the year end, the amount due to be received from HSB Holdings Limited was £1,818,056 (2024 - £1,818,056).

On 1 December 2009, the company transferred assets and related liabilities to Hutcheon Services Limited, previously a wholly owned subsidiary. At the year end the amount due to Hutcheon Services Limited was £666,318 (2024 - £666,318).

6 Parent company

The parent company is HSB Holdings Limited, a company incorporated in Scotland, and the ultimate parent company is Hutcheon Investments Limited, a company incorporated 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.