

Unaudited Financial Statements for the Year Ended 30 June 2025

for

Dunaverig Ltd.

Contents of the Financial Statements
for the Year Ended 30 June 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Accountants	5

Dunaverig Ltd.

Company Information
for the Year Ended 30 June 2025

DIRECTOR: Mr Peter James Allan Stewart

REGISTERED OFFICE: Dunaverig
Thornhill
Stirling
FK8 3QW

REGISTERED NUMBER: SC217921 (Scotland)

ACCOUNTANTS: Wallace White Accountants
2nd Floor
22-24 Blythswood Square
Glasgow
G2 4BG

Balance Sheet
30 June 2025

	Notes	30.6.25 £	£	30.6.24 £	£
FIXED ASSETS					
Tangible assets	4		497,349		504,097
CURRENT ASSETS					
Debtors	5	54,708		30,577	
Cash at bank		<u>57,121</u>		<u>110,546</u>	
		111,829		141,123	
CREDITORS					
Amounts falling due within one year	6	<u>555,967</u>		<u>597,223</u>	
NET CURRENT LIABILITIES			<u>(444,138)</u>		<u>(456,100)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>53,211</u>		<u>47,997</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>53,111</u>		<u>47,897</u>
			<u>53,211</u>		<u>47,997</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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.

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 23 March 2026 and were signed by:

Mr Peter James Allan Stewart - Director

Notes to the Financial Statements
for the Year Ended 30 June 2025

1. **STATUTORY INFORMATION**

Dunaverig 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.

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.

Plant and machinery etc - 5% on cost and Straight line over 15 years

Taxation

Taxation for the year 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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 year 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2024 - 1) .

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 July 2024 and 30 June 2025	<u>418,815</u>	<u>156,567</u>	<u>575,382</u>
DEPRECIATION			
At 1 July 2024	-	71,285	71,285
Charge for year	-	6,748	6,748
At 30 June 2025	<u>-</u>	<u>78,033</u>	<u>78,033</u>
NET BOOK VALUE			
At 30 June 2025	<u>418,815</u>	<u>78,534</u>	<u>497,349</u>
At 30 June 2024	<u>418,815</u>	<u>85,282</u>	<u>504,097</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25 £	30.6.24 £
Other debtors	<u>54,708</u>	<u>30,577</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25 £	30.6.24 £
Trade creditors	20,850	1,653
Other creditors	<u>535,117</u>	<u>595,570</u>
	<u>555,967</u>	<u>597,223</u>

Dunaverig Ltd.

Report of the Accountants to the Director of
Dunaverig Ltd.

The following reproduces the text of the report prepared for the director 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 Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2025 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Wallace White Accountants
2nd Floor
22-24 Blythswood Square
Glasgow
G2 4BG

23 March 2026

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.