REGISTERED NUMBER: SC242021 (Scotland)

Unaudited Financial Statements

for the Year Ended 31 January 2026

for

R&A Turriff Contractors Ltd

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for the Year Ended 31 January 2026

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R&A Turriff Contractors Ltd

Company Information
for the Year Ended 31 January 2026

DIRECTORS:	Mr A J Turriff Mr R A J Turriff
REGISTERED OFFICE:	27 Finlayson Street Fraserburgh Aberdeenshire AB43 9JQ
REGISTERED NUMBER:	SC242021 (Scotland)
ACCOUNTANTS:	SBP Accountants 27 Finlayson Street Fraserburgh Aberdeenshire AB43 9JQ

Balance Sheet
31 January 2026

	Notes	31.1.26 £	£	31.1.25 £	£
FIXED ASSETS					
Tangible assets	4		**115,586**		132,148
CURRENT ASSETS					
Debtors	5	**11,513**		20,829	
CREDITORS					
Amounts falling due within one year	6	**89,411**		90,459	
NET CURRENT LIABILITIES			**(77,898)**		(69,630)
TOTAL ASSETS LESS CURRENT LIABILITIES			**37,688**		62,518
CREDITORS					
Amounts falling due after more than one year	7		**(14,756)**		(39,704)
PROVISIONS FOR LIABILITIES			**(11,726)**		(24,406)
NET ASSETS/(LIABILITIES)			**11,206**		(1,592)
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**11,204**		(1,594)
SHAREHOLDERS' FUNDS			**11,206**		(1,592)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 January 2026

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 19 October 2026 and were signed on its behalf by:

Mr R A J Turriff - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

R&A Turriff Contractors 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 represents the amounts (excluding value added tax) derived from the provision of services to customers. Revenue is recognised at the point services are provided.

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.

Buildings	- 10% on cost
Implements	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are included at cost less depreciation and impairment. The residual value is reassessed at the end of each accounting period.

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.

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.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2025 - 1) .

4. TANGIBLE FIXED ASSETS

	Buildings	Implements	Motor vehicles	Totals
	£	£	£	£
COST				
At 1 February 2025	**4,620**	**309,820**	**23,000**	**337,440**
Additions	**-**	**5,670**	**7,889**	**13,559**
At 31 January 2026	**4,620**	**315,490**	**30,889**	**350,999**
DEPRECIATION				
At 1 February 2025	**924**	**198,618**	**5,750**	**205,292**
Charge for year	**462**	**23,374**	**6,285**	**30,121**
At 31 January 2026	**1,386**	**221,992**	**12,035**	**235,413**
NET BOOK VALUE				
At 31 January 2026	**3,234**	**93,498**	**18,854**	**115,586**
At 31 January 2025	3,696	111,202	17,250	132,148

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Implements	Motor vehicles	Totals
	£	£	£
COST			
At 1 February 2025	**172,500**	**23,000**	**195,500**
Transfer to ownership	**(60,500)**	**-**	**(60,500)**
At 31 January 2026	**112,000**	**23,000**	**135,000**
DEPRECIATION			
At 1 February 2025	**80,672**	**5,750**	**86,422**
Charge for year	**13,002**	**4,313**	**17,315**
Transfer to ownership	**(33,682)**	**-**	**(33,682)**
At 31 January 2026	**59,992**	**10,063**	**70,055**
NET BOOK VALUE			
At 31 January 2026	**52,008**	**12,937**	**64,945**
At 31 January 2025	91,828	17,250	109,078

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26	31.1.25
	£	£
Trade debtors	**10,319**	20,829
Prepayments and accrued income	**1,194**	-
	11,513	20,829

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26	31.1.25
	£	£
Bank loans and overdrafts	**27,776**	38,777
Hire purchase contracts	**24,125**	32,219
Trade creditors	**3,643**	4,850
Social security and other taxes	**834**	-
VAT	**2,649**	1,216
Directors' current accounts	**27,680**	11,169
Accrued expenses	**2,704**	2,228
	89,411	90,459

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

	31.1.26	31.1.25
	£	£
Bank loans - 1-2 years	-	1,300
Hire purchase contracts	**14,756**	38,404
	14,756	39,704

8. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mr R A J Turriff.

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.