REGISTERED NUMBER: SC259172 (Scotland)

Unaudited Financial Statements for the Year Ended 30 November 2024

for

DEA Engineering Works Limited

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for the Year Ended 30 November 2024

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Company Information
for the Year Ended 30 November 2024

DIRECTORS:	D C Gomes Sebastiao E Gomes Sebastiao D Eason
SECRETARY:	Add Accountancy Limited
REGISTERED OFFICE:	6 Market Square Oldmeldrum Aberdeenshire AB51 0AA
REGISTERED NUMBER:	SC259172 (Scotland)
ACCOUNTANTS:	Add Accountancy Limited 6 Market Square Oldmeldrum Aberdeenshire AB51 0AA

Balance Sheet
30 November 2024

	Notes	30.11.24 £	£	30.11.23 £	£
FIXED ASSETS					
Tangible assets	4		1,223,176		1,157,602
CURRENT ASSETS					
Stocks		82,963		11,500	
Debtors	5	147,427		104,595	
Cash at bank		785,622		722,912	
		1,016,012		839,007	
CREDITORS					
Amounts falling due within one year	6	251,077		210,407	
NET CURRENT ASSETS			764,935		628,600
TOTAL ASSETS LESS CURRENT LIABILITIES			1,988,111		1,786,202
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			1,988,109		1,786,200
SHAREHOLDERS' FUNDS			1,988,111		1,786,202

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2024 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
30 November 2024

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 25 July 2025 and were signed on its behalf by:

D C Gomes Sebastiao - Director

E Gomes Sebastiao - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

DEA Engineering Works Limited 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.

Improvements to property	- Straight line over 10 years
Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks
Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2023 - 5) .

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4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 December 2023	921,275	25,535	663,855
Additions	-	31,980	50,169
Disposals	-	-	(17,000)
At 30 November 2024	921,275	57,515	697,024
DEPRECIATION			
At 1 December 2023	-	18,161	485,519
Charge for year	-	-	53,939
Eliminated on disposal	-	-	(4,250)
At 30 November 2024	-	18,161	535,208
NET BOOK VALUE			
At 30 November 2024	921,275	39,354	161,816
At 30 November 2023	921,275	7,374	178,336

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 December 2023	16,713	127,181	6,112	1,760,671
Additions	-	100,124	335	182,608
Disposals	-	(46,715)	-	(63,715)
At 30 November 2024	16,713	180,590	6,447	1,879,564
DEPRECIATION				
At 1 December 2023	13,829	79,820	5,740	603,069
Charge for year	721	32,011	177	86,848
Eliminated on disposal	-	(29,279)	-	(33,529)
At 30 November 2024	14,550	82,552	5,917	656,388
NET BOOK VALUE				
At 30 November 2024	2,163	98,038	530	1,223,176
At 30 November 2023	2,884	47,361	372	1,157,602

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24	30.11.23
	£	£
Trade debtors	118,003	104,595
VAT	29,424	-
	147,427	104,595

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24	30.11.23
	£	£
Trade creditors	76,566	28,025
Tax	76,748	32,295
Social security and other taxes	3,625	4,535
VAT	-	24,353
Other creditors	2,593	-
Directors' current accounts	91,545	121,199
	251,077	210,407

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.