Registered number: SC259172

DEA ENGINEERING WORKS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

M Squared Accountants Ltd

DEA Engineering Works Limited
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DEA Engineering Works Limited
Balance Sheet
As At 30 November 2025

Registered number: SC259172

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		1,174,219		1,223,176
			1,174,219		1,223,176
CURRENT ASSETS					
Stocks	**5**	196,000		82,963	
Debtors	**6**	39,075		147,427	
Cash at bank and in hand		1,289,841		785,622	
		1,524,916		1,016,012	
Creditors: Amounts Falling Due Within One Year	**7**	(359,190)		(251,077)	
NET CURRENT ASSETS (LIABILITIES)			1,165,726		764,935
TOTAL ASSETS LESS CURRENT LIABILITIES			2,339,945		1,988,111
NET ASSETS			2,339,945		1,988,111
CAPITAL AND RESERVES					
Called up share capital	**8**		2		2
Profit and Loss Account			2,339,943		1,988,109
SHAREHOLDERS' FUNDS			2,339,945		1,988,111

For the year ending 30 November 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Domingus Gomes-Sebastiao

Director
02/04/2026

Mrs Edith Gomes-Sebastiao

Director

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

DEA Engineering Works Limited is a private company, limited by shares, incorporated in Scotland, registered number SC259172 . The registered office is Bank House , Seaforth Street, Fraserburgh, Aberdeenshire, AB43 9BB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Not depreciated
Improvements To Property	Straight line over 10 years
Plant & Machinery	25% reducing balance
Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% reducing balance
Computer Equipment	25% reducing balance

2.4. Stocks and Work in Progress

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 stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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2.5. **Taxation - continued**

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2024: 4)

4. Tangible Assets

	Land & Property			
	Freehold	**Improvements To Property**	**Plant & Machinery**	**Motor Vehicles**
	£	**£**	**£**	**£**
Cost				
As at 1 December 2024	921,275	57,515	697,024	180,590
Additions	15,006	-	7,242	-
As at 30 November 2025	936,281	57,515	704,266	180,590
Depreciation				
As at 1 December 2024	-	18,161	535,208	82,552
Provided during the period	-	5,752	41,410	24,510
As at 30 November 2025	-	23,913	576,618	107,062
Net Book Value				
As at 30 November 2025	936,281	33,602	127,648	73,528
As at 1 December 2024	921,275	39,354	161,816	98,038

	Fixtures & Fittings	**Computer Equipment**	**Total**
	£	**£**	**£**
Cost			
As at 1 December 2024	16,713	6,447	1,879,564
Additions	-	1,165	23,413
As at 30 November 2025	16,713	7,612	1,902,977
Depreciation			
As at 1 December 2024	14,550	5,917	656,388
Provided during the period	541	157	72,370
As at 30 November 2025	15,091	6,074	728,758
Net Book Value			
As at 30 November 2025	1,622	1,538	1,174,219
As at 1 December 2024	2,163	530	1,223,176

5. **Stocks**

	2025	2024
	£	£
Stock	10,000	12,300
Work in progress	186,000	70,663
	196,000	82,963

6. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	35,906	118,003
Prepayments and accrued income	3,169	-
VAT	-	29,424
	39,075	147,427

7. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	9,629	76,566
Corporation tax	171,728	76,748
Other taxes and social security	5,185	3,625
VAT	74,773	-
Accruals and deferred income	6,793	2,593
Directors' loan accounts	91,082	91,545
	359,190	251,077

8. **Share Capital**

	2025	2024
	£	£
Allotted, Called up and fully paid	2	2

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.