REGISTERED NUMBER: SC289313 (Scotland)

Unaudited Financial Statements

for the Year Ended

31 August 2025

for

A.REID BUILDING SERVICES LIMITED

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for the Year Ended 31 August 2025

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A.REID BUILDING SERVICES LIMITED

Company Information
for the Year Ended 31 August 2025

DIRECTOR:	A Reid
REGISTERED OFFICE:	Unit 2 Bridge Yard, Bridge Street Longriggend Airdrie ML6 7SA
REGISTERED NUMBER:	SC289313 (Scotland)
ACCOUNTANTS:	WDM Associates Oakfield House 378 Brandon Street Motherwell ML1 1XA

Balance Sheet
31 August 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	21,655	28,830
Investment property	5	118,699	244,680
		140,354	273,510
CURRENT ASSETS			
Stocks		16,225	16,225
Debtors	6	86,704	43,041
Cash at bank		129,918	14,520
		232,847	73,786
CREDITORS			
Amounts falling due within one year	7	(137,994)	(122,590)
NET CURRENT ASSETS/(LIABILITIES)		94,853	(48,804)
TOTAL ASSETS LESS CURRENT LIABILITIES		235,207	224,706
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		235,205	224,704
SHAREHOLDERS' FUNDS		235,207	224,706

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

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

continued...

Balance Sheet - continued
31 August 2025

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 29 May 2026 and were signed by:

A Reid - Director

Notes to the Financial Statements
for the Year Ended 31 August 2025

1. STATUTORY INFORMATION

A.Reid Building Services 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.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Stocks
Work in progress is valued at the lower of cost and net realisable value.

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.

Basic financial instruments
Basic financial instruments, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

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.

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2. **ACCOUNTING POLICIES - continued**

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 NIL (2024 - NIL).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2024 and 31 August 2025	4,240	63,135	832	68,207
DEPRECIATION				
At 1 September 2024	3,589	34,956	832	39,377
Charge for year	130	7,045		7,175
At 31 August 2025	3,719	42,001	832	46,552
NET BOOK VALUE				
At 31 August 2025	521	21,134	-	21,655
At 31 August 2024	651	28,179	-	28,830

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Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

5. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 September 2024	244,680
Additions	43,894
Disposals	(169,875)
At 31 August 2025	118,699
NET BOOK VALUE	
At 31 August 2025	118,699
At 31 August 2024	244,680

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	84,027	40,918
VAT	2,677	2,123
	86,704	43,041

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	13,112	108
Rental Deposit	350	350
Tax	4,086	1,676
Social security and other taxes	-	50
Other creditors	2,161	2,161
Directors' current accounts	116,585	116,585
Accrued expenses	1,700	1,660
	137,994	122,590

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.