REGISTERED NUMBER: SC377721 (Scotland)

Unaudited Financial Statements for the Year Ended 30 April 2025

for

Newhall Events Limited

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for the Year Ended 30 April 2025

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Company Information
for the Year Ended 30 April 2025

DIRECTORS:	J A B Kennedy J A Kennedy A B Kennedy
REGISTERED OFFICE:	Auchendinny Mains Farmhouse Auchendinny Penicuik United Kingdom EH26 8PG
REGISTERED NUMBER:	SC377721 (Scotland)
ACCOUNTANTS:	EQ Accountants Ltd 47-49 The Square Kelso Roxburghshire TD5 7HW

Statement of Financial Position
30 April 2025

	Notes	30.4.25 £	£	30.4.24 £	£
FIXED ASSETS					
Tangible assets	4		344,920		360,806
CURRENT ASSETS					
Debtors	5	132,029		59,022	
Cash at bank		55,794		11,426	
		187,823		70,448	
CREDITORS					
Amounts falling due within one year	6	1,099,807		915,102	
NET CURRENT LIABILITIES			(911,984)		(844,654)
TOTAL ASSETS LESS CURRENT LIABILITIES			(567,064)		(483,848)
CREDITORS					
Amounts falling due after more than one year	7		233,454		202,471
NET LIABILITIES			(800,518)		(686,319)
CAPITAL AND RESERVES					
Called up share capital			4		4
Retained earnings			(800,522)		(686,323)
			(800,518)		(686,319)

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 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

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Statement of Financial Position - continued
30 April 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 Board of Directors and authorised for issue on 6 January 2026 and were signed on its behalf by:

J A Kennedy - Director

The notes form part of these financial statements

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

1. STATUTORY INFORMATION

Newhall Events 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.

Freehold property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on 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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 12 (2024 - 8) .

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

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 May 2024	494,144	11,550	307,996	10,195	823,885
Additions	7,836	-	42,229	-	50,065
At 30 April 2025	501,980	11,550	350,225	10,195	873,950
DEPRECIATION					
At 1 May 2024	170,286	2,888	281,110	8,795	463,079
Charge for year	50,000	2,888	12,363	700	65,951
At 30 April 2025	220,286	5,776	293,473	9,495	529,030
NET BOOK VALUE					
At 30 April 2025	281,694	5,774	56,752	700	344,920
At 30 April 2024	323,858	8,662	26,886	1,400	360,806

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Trade debtors	47,727	32,942
Jakobite Adventure Debtor	26,080	26,080
North Esk Water Loan	38,102	-
Prepayments	20,120	-
	132,029	59,022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Trade creditors	225	3,002
Newhall Farm Account	-	262,765
PA Kennedy Loan	-	258,907
Social security and other taxes	7,244	3,740
VAT	16,145	22,748
Directors' loan accounts	521,672	-
Accruals and deferred income	551,496	361,440
Accrued expenses	3,025	2,500
	1,099,807	915,102

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

	30.4.25 £	30.4.24 £
Bank loans - 1-2 years	233,454	202,471

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.