

COMPANY REGISTRATION NUMBER: SC420121

Teuchan Wind Limited

Filleted Unaudited Financial Statements

31 December 2025

Teuchan Wind Limited

Statement of Financial Position

31 December 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	4	368,895	409,883
Current assets			
Debtors	5	111,310	148,803
Investments	6	50	50
Cash at bank and in hand		70,477	54,319
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		181,837	203,172
Creditors: amounts falling due within one year	7	97,919	109,859
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Net current assets		83,918	93,313
		-----	-----
Total assets less current liabilities		452,813	503,196
Provisions		76,609	83,428
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Net assets		376,204	419,768
		-----	-----
Capital and reserves			
Called up share capital		4	4
Profit and loss account		376,200	419,764
		-----	-----
Shareholders funds		376,204	419,768
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These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Teuchan Wind Limited

Statement of Financial Position *(continued)*

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 28 April 2026 , and are signed on behalf of the board by:

Mr D Cameron

Director

Company registration number: SC420121

Teuchan Wind Limited

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Scotland. The address of the registered office is Westertown, Rothienorman, Inverurie, AB51 8US.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	5% straight line
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

Financial instruments

Basic financial instruments are initially recognised at the transaction price. The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

4. Tangible assets

	Plant and machinery £
Cost	
At 1 January 2025 and 31 December 2025	819,770
Depreciation	
At 1 January 2025	409,887
Charge for the year	40,988
At 31 December 2025	450,875
Carrying amount	
At 31 December 2025	368,895
At 31 December 2024	409,883

5. Debtors

	2025	2024
	£	£
Prepayments and accrued income	20,303	19,442
Other debtors	91,007	129,361
	111,310	148,803

6. Investments

	2025	2024
	£	£
Other investments	50	50

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	520	469
Accruals	70,815	70,044
Corporation tax	25,652	36,473
Social security and other taxes	—	1,941
Other creditors	932	932
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	97,919	109,859
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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.