REGISTERED NUMBER: SC457421 (Scotland)

Unaudited Financial Statements for the Year Ended 31 January 2026

for

Benhope Investments Ltd

Contents of the Financial Statements
for the Year Ended 31 January 2026

	Page
Balance Sheet	1
Notes to the Financial Statements	3

Balance Sheet
31 January 2026

	Notes	31.1.26 £	31.1.25 £
CURRENT ASSETS			
Stocks		483,119	443,703
Debtors	4	8,700	4,034
Cash at bank		388,166	450,800
		879,985	898,537
CREDITORS			
Amounts falling due within one year	5	(2,633)	(13,729)
NET CURRENT ASSETS		877,352	884,808
TOTAL ASSETS LESS CURRENT LIABILITIES		877,352	884,808
CAPITAL AND RESERVES			
Called up share capital		200	200
Share premium		180,780	180,780
Retained earnings		696,372	703,828
		877,352	884,808

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 January 2026

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 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 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 23 October 2026 and were signed on its behalf by:

Mr P R Findlay - Director

Mr G H Abrams - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Benhope Investments Ltd is a private company , limited by shares, domiciled in Scotland, registration number SC457421. The registered office is Unit 5, Gateway Business Park, Beancross Road, Grangemouth, FK3 8WX.

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.

Stocks
Stock and work in progress is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost is represented by purchase price.

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.

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.

Provisions
Provisions are recognised when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Provisions are discounted where the time value of money is material.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2025 - 4) .

continued...

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26	31.1.25
	£	£
Amounts owed by related parties	3,822	-
Other debtors	4,878	4,034
	8,700	4,034

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26	31.1.25
	£	£
Amounts owed to related parties	-	3,678
Taxation and social security	-	51
Other creditors	2,633	10,000
	2,633	13,729

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.