REGISTERED NUMBER: SC466421 (Scotland)

Unaudited Financial Statements for the Year Ended 31 December 2024

for

CRH MACHINING LIMITED

CRH MACHINING LIMITED (REGISTERED NUMBER: SC466421)

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for the Year Ended 31 December 2024

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CRH MACHINING LIMITED

Company Information
for the Year Ended 31 December 2024

DIRECTORS:	C R Hall L Hall
REGISTERED OFFICE:	The Firs, Kinharrachie Ellon Aberdeenshire AB41 8PP
REGISTERED NUMBER:	SC466421 (Scotland)

CRH MACHINING LIMITED (REGISTERED NUMBER: SC466421)

Balance Sheet
31 December 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	4		506,212		408,435
CURRENT ASSETS					
Stocks		14,000		5,000	
Debtors	5	162,529		104,728	
Cash at bank		112,943		150,412	
		289,472		260,140	
CREDITORS					
Amounts falling due within one year	6	383,170		348,471	
NET CURRENT LIABILITIES			(93,698)		(88,331)
TOTAL ASSETS LESS CURRENT LIABILITIES			412,514		320,104
CREDITORS					
Amounts falling due after more than one year	7		(162,937)		(129,818)
PROVISIONS FOR LIABILITIES			(101,715)		(78,632)
NET ASSETS			147,862		111,654
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			147,762		111,554
			147,862		111,654

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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

Balance Sheet - continued
31 December 2024

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 9 September 2025 and were signed on its behalf by:

C R Hall - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

CRH Machining 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	- 6.67% on cost
Plant and machinery	- 20% on cost and 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 9 (2023 - 9) .

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 January 2024	130,916	635,695	11,170
Additions	-	250,562	-
Disposals	-	(27,000)	-
At 31 December 2024	130,916	859,257	11,170
DEPRECIATION			
At 1 January 2024	27,947	413,598	9,036
Charge for year	8,730	88,577	501
Eliminated on disposal	-	(10,496)	-
At 31 December 2024	36,677	491,679	9,537
NET BOOK VALUE			
At 31 December 2024	94,239	367,578	1,633
At 31 December 2023	102,969	222,097	2,134

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024	112,921	28,227	918,929
Additions	-	-	250,562
Disposals	(43,369)	-	(70,369)
At 31 December 2024	69,552	28,227	1,099,122
DEPRECIATION			
At 1 January 2024	44,059	15,854	510,494
Charge for year	23,514	3,213	124,535
Eliminated on disposal	(31,623)	-	(42,119)
At 31 December 2024	35,950	19,067	592,910
NET BOOK VALUE			
At 31 December 2024	33,602	9,160	506,212
At 31 December 2023	68,862	12,373	408,435

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	160,279	101,351
Other debtors	2,250	3,377
	162,529	104,728

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	54,000	54,000
Hire purchase contracts	60,868	17,986
Trade creditors	10,598	20,948
Taxation and social security	78,421	82,869
Other creditors	179,283	172,668
	383,170	348,471

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

	2024	2023
	£	£
Bank loans	31,500	85,500
Hire purchase contracts	131,437	44,318
	162,937	129,818

8. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is C R Hall.

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.