Registered number: SC466421

CRH MACHINING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

CRH Machining Limited
Contents

	Page
Company Information	1
Balance Sheet	2—3
Notes to the Financial Statements	4—6

CRH Machining Limited
Company Information
For The Year Ended 31 December 2025

Directors	C R Hall L Hall
Company Number	SC466421
Registered Office	The Firs, Kinharrachie Ellon Aberdeenshire AB41 8PP

CRH Machining Limited
Balance Sheet
As At 31 December 2025

Registered number: SC466421

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	**4**		442,995		506,212
			442,995		506,212
CURRENT ASSETS					
Stocks	**5**	14,000		14,000	
Debtors	**6**	123,141		162,529	
Cash at bank and in hand		156,397		112,943	
		293,538		289,472	
Creditors: Amounts Falling Due Within One Year	**7**	(402,354)		(383,170)	
NET CURRENT ASSETS (LIABILITIES)			(108,816)		(93,698)
TOTAL ASSETS LESS CURRENT LIABILITIES			334,179		412,514
Creditors: Amounts Falling Due After More Than One Year	**8**		(79,816)		(162,937)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(82,549)		(101,715)
NET ASSETS			171,814		147,862
CAPITAL AND RESERVES					
Called up share capital	**10**		100		100
Profit and Loss Account			171,714		147,762
SHAREHOLDERS' FUNDS			171,814		147,862

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.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

C R Hall

Director
10th September 2026

The notes on pages 4 to 6 form part of these financial statements.

1. General Information

CRH Machining Limited is a private company, limited by shares, incorporated in Scotland, registered number SC466421 . The registered office is The Firs,, Kinharrachie, Ellon, Aberdeenshire, AB41 8PP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter:

Freehold	6.67% on cost
Plant & Machinery	10% & 20% on cost
Motor Vehicles	25% on cost
Fixtures & Fittings	20% on cost
Computer Equipment	20% on cost

2.4. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

2.5. Stocks and Work in Progress

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

2.6. 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.

3. Average Number of Employees

Average number of employees, including directors, during the period was 8 (2024: 9)

4. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 January 2025	130,916	859,257	69,552	11,170
Additions	43,869	11,517	-	-
Disposals	-	(1,792)	(19,552)	(1,716)
As at 31 December 2025	174,785	868,982	50,000	9,454
Depreciation				
As at 1 January 2025	36,677	491,679	35,950	9,537
Provided during the period	11,654	97,087	12,769	502
Disposals	-	(1,792)	(19,552)	(1,716)
As at 31 December 2025	48,331	586,974	29,167	8,323
Net Book Value				
As at 31 December 2025	126,454	282,008	20,833	1,131
As at 1 January 2025	94,239	367,578	33,602	1,633

	Computer Equipment	Total
	£	£
Cost		
As at 1 January 2025	28,227	1,099,122
Additions	6,715	62,101
Disposals	(3,957)	(27,017)
As at 31 December 2025	30,985	1,134,206
Depreciation		
As at 1 January 2025	19,067	592,910
Provided during the period	3,306	125,318
Disposals	(3,957)	(27,017)
As at 31 December 2025	18,416	691,211
Net Book Value		
As at 31 December 2025	12,569	442,995
As at 1 January 2025	9,160	506,212

5. Stocks

	2025	2024
	£	£
Stock	14,000	14,000

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	114,891	160,279
Other debtors	8,250	2,250
	123,141	162,529

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	51,709	60,868
Trade creditors	16,797	10,598
Bank loans and overdrafts	32,078	54,000
Other creditors	164,537	179,283
Taxation and social security	137,233	78,421
	402,354	383,170

8. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	79,816	131,437
Bank loans	-	31,500
	79,816	162,937

9. Obligations Under Finance Leases and Hire Purchase

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	51,709	60,868
Later than one year and not later than five years	79,816	131,437
	131,525	192,305
	131,525	192,305

10. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	100	100

11. Controlling Party

The company's controlling party is C R Hall by virtue of his ownership of 75% of the issued share capital in the company.

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.