REGISTERED NUMBER: SC479224 (Scotland)

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Regis Property Scotland Ltd

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

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for the Year Ended 31 December 2025

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DIRECTORS:	R Longmuir D Cairns
REGISTERED OFFICE:	Second Floor Airbles House 270 Airbles Road Motherwell ML1 3AT
REGISTERED NUMBER:	SC479224 (Scotland)
ACCOUNTANTS:	Accountants Plus Chartered Certified Accountants Second Floor Airbles House 270 Airbles Road Motherwell ML1 3AT

Balance Sheet
31 December 2025

	Notes	31.12.25 £	£	31.12.24 £	£
FIXED ASSETS					
Tangible assets	4		128,154		225,072
Investment property	5		785,976		785,976
			914,130		1,011,048
CURRENT ASSETS					
Debtors	6	132,565		101,817	
Cash at bank		99,204		16,222	
		231,769		118,039	
CREDITORS					
Amounts falling due within one year	7	273,826		287,244	
NET CURRENT LIABILITIES			(42,057)		(169,205)
TOTAL ASSETS LESS CURRENT LIABILITIES			872,073		841,843
CREDITORS					
Amounts falling due after more than one year	8		(56,319)		(66,208)
PROVISIONS FOR LIABILITIES			(95,999)		(100,777)
NET ASSETS			719,755		674,858

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

	Notes	31.12.25 £	£	31.12.24 £	£
CAPITAL AND RESERVES					
Called up share capital			100		100
Fair value reserve	10		283,559		283,559
Retained earnings			436,096		391,199
			719,755		674,858

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 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 12 May 2026 and were signed on its behalf by:

R Longmuir - Director

1. STATUTORY INFORMATION

Regis Property Scotland Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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 as modified by the revaluation of certain assets.

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 the cost less estimated residual value of each asset over its estimated useful life.
Plant and machinery etc - 20% on cost, 20% on reducing balance and 15% on reducing balance

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Financial instruments
Debtors
Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors
Short term creditors are measured at transaction price, less any impairment. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and bank balances
Cash and bank balances are measured at the transaction price.

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2. **ACCOUNTING POLICIES - continued**

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 2 (2024 - 2) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2025	347,206
Disposals	(90,802)
At 31 December 2025	256,404
DEPRECIATION	
At 1 January 2025	122,134
Charge for year	31,443
Eliminated on disposal	(25,327)
At 31 December 2025	128,250
NET BOOK VALUE	
At 31 December 2025	128,154
At 31 December 2024	225,072

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 January 2025 and 31 December 2025	785,976
NET BOOK VALUE	
At 31 December 2025	785,976
At 31 December 2024	785,976

Fair value at 31 December 2025 is represented by:

	£
Valuation in 2017	378,078
Cost	407,898
	785,976

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5. INVESTMENT PROPERTY - continued

If investment property had not been revalued it would have been included at the following historical cost:

	31.12.25	31.12.24
	£	£
Cost	407,898	407,898

Investment property was valued on a far value basis on 31 December 2017 by the directors .

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	7,374	5,017
Other debtors	95,900	96,800
Prepayments and accrued income	29,291	-
	132,565	101,817

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Hire purchase contracts	11,974	11,710
Trade creditors	874	817
Amounts owed to participating interests	187,317	212,802
Tax	16,705	1,784
VAT	19,755	5,976
Other creditors	2,780	8,100
Directors' current accounts	33,333	45,000
Accrued expenses	1,088	1,055
	273,826	287,244

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

	31.12.25	31.12.24
	£	£
Hire purchase contracts	56,319	66,208

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9. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.25	31.12.24
	£	£
Hire purchase contracts	68,293	77,918

Hire purchase contracts are secured on the assets to which they relate.

10. RESERVES

	Fair value reserve
	£
At 1 January 2025 and 31 December 2025	283,559

11. RELATED PARTY DISCLOSURES

At the balance sheet date, the company was owed a balance of £95,900 (2024 - £95,900) from Cairns and Longmuir Holdings Ltd. Mr R Longmuir and Mr D Cairns are directors of both companies.

At the balance sheet date, the company owed a balance of £40,500 (2024 - £16,000) to Coast 2 Country Campers Ltd. Mr R Longmuir and Mr D Cairns are directors of both companies.

At the balance sheet date, the company owed a balance of £126,150 (2024 - £170,302) to Regis Banqueting Ltd. Mr R Longmuir is a director of both companies.

At the balance sheet date, the company owed a balance of £4,000 (2024 - £4,000) to Team Campervan Conversions Ltd. Mr R Longmuir and Mr D Cairns are directors of both companies.

At the balance sheet date, the company owed a balance of £16,667 (2024 - £22,500) to Team Installation Limited. Mr D Cairns is a director of both companies.

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.