REGISTERED NUMBER: SC486621 (Scotland)

Unaudited Financial Statements for the Year Ended 30 September 2025

for

Alltruck Crane Repairs & Sales Ltd

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for the Year Ended 30 September 2025

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Balance Sheet
30 September 2025

	Notes	30.9.25 £	30.9.24 £
FIXED ASSETS			
Tangible assets	4	841,237	1,067,891
CURRENT ASSETS			
Stocks		524,317	508,407
Debtors	5	520,359	337,150
Cash at bank and in hand		509,598	701,854
		1,554,274	1,547,411
CREDITORS			
Amounts falling due within one year	6	(875,687)	(1,059,602)
NET CURRENT ASSETS		678,587	487,809
TOTAL ASSETS LESS CURRENT LIABILITIES		1,519,824	1,555,700
CREDITORS			
Amounts falling due after more than one year	7	(151,540)	(256,565)
PROVISIONS FOR LIABILITIES		(179,122)	(259,285)
NET ASSETS		1,189,162	1,039,850
CAPITAL AND RESERVES			
Called up share capital		200	200
Capital redemption reserve		100	100
Retained earnings		1,188,862	1,039,550
SHAREHOLDERS' FUNDS		1,189,162	1,039,850

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

continued...

Balance Sheet - continued
30 September 2025

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 director and authorised for issue on 14 May 2026 and were signed by:

Mr D Smith - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Alltruck Crane Repairs & Sales Ltd is a private company, limited by shares, domiciled in Scotland, registration number SC486621. 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.

Turnover
Turnover represents net invoiced sales of goods and services in respect of commercial crane sale and repair services excluding value added tax. Sales are recognised at the point at which the goods are transferred and the service is complete.

Tangible fixed assets and depreciation
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.

Land and buildings	- 2% on cost
Plant and machinery etc	- 33% on cost, 25% on reducing balance and 20% on reducing balance

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

The directors have considered the residual value of all tangible fixed assets to be immaterial and therefore all tangible fixed assets are depreciated to nil value.

Stocks
Stocks are 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.

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2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
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.

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.

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 12 (2024 - 14) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 October 2024	18,368	1,618,266	1,636,634
Additions	98,626	-	98,626
Disposals	-	(333,599)	(333,599)
At 30 September 2025	116,994	1,284,667	1,401,661
DEPRECIATION			
At 1 October 2024	2,269	566,474	568,743
Charge for year	924	217,280	218,204
Eliminated on disposal	-	(226,523)	(226,523)
At 30 September 2025	3,193	557,231	560,424
NET BOOK VALUE			
At 30 September 2025	113,801	727,436	841,237
At 30 September 2024	16,099	1,051,792	1,067,891

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4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc
	£
COST	
At 1 October 2024	946,128
Disposals	(316,349)
Transfer to ownership	(17,250)
At 30 September 2025	612,529
DEPRECIATION	
At 1 October 2024	407,181
Charge for year	99,282
Eliminated on disposal	(213,792)
Transfer to ownership	(11,601)
At 30 September 2025	281,070
NET BOOK VALUE	
At 30 September 2025	331,459
At 30 September 2024	538,947

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.25	30.9.24
	£	£
Trade debtors	433,373	321,432
Other debtors	86,986	15,718
	520,359	337,150

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.25	30.9.24
	£	£
Hire purchase contracts	103,748	184,093
Trade creditors	589,153	643,823
Taxation and social security	177,898	59,597
Other creditors	4,888	172,089
	875,687	1,059,602

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

	30.9.25	30.9.24
	£	£
Hire purchase contracts	151,540	256,565

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8. SECURED DEBTS

The following secured debts are included within creditors:

	30.9.25	30.9.24
	£	£
Hire purchase contracts	255,288	440,658

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

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the balance sheet date the following amounts were advanced to director:-

M Shaw £85,000 (2024:- £10,000)

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.