Registered number: SC486821

SHER BROTHERS (AITKENHEAD RD) LTD
FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2025 TO 31 DECEMBER 2025

Khokhar McAdam Ltd
Chartered Accountants
1 Eagle Street
Glasgow
G4 9XA

Sher Brothers (Aitkenhead Rd) Ltd
Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Sher Brothers (Aitkenhead Rd) Ltd
Balance Sheet
As At 31 December 2025

Registered number: SC486821

	Notes	31 December 2025		30 June 2025	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		6,000,000		6,000,000
			6,000,000		6,000,000
CURRENT ASSETS					
Debtors	**5**	(470,016)		64,122	
		(470,016)		64,122	
Creditors: Amounts Falling Due Within One Year	**6**	(99,474)		(78,927)	
NET CURRENT ASSETS (LIABILITIES)			(569,490)		(14,805)
TOTAL ASSETS LESS CURRENT LIABILITIES			5,430,510		5,985,195
NET ASSETS			5,430,510		5,985,195
CAPITAL AND RESERVES					
Called up share capital	**7**		432,750		2,232,750
Revaluation reserve	**8**		3,200,000		3,200,000
Profit and Loss Account			1,797,760		552,445
SHAREHOLDERS' FUNDS			5,430,510		5,985,195

For the period 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

Mr Amaan Ramzan

Director
21 October 2026

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Sher Brothers (Aitkenhead Rd) Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC486821 . The registered office is 39 Stromness Street, Glasgow, G5 8HS.

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. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Nil

2.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the period, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the period was: 2 (2025: 10)

4. Tangible Assets

	Land & Property Freehold £
Cost	
As at 1 July 2025	6,000,000
As at 31 December 2025	6,000,000
Net Book Value	
As at 31 December 2025	6,000,000
As at 1 July 2025	6,000,000

5. Debtors

	31 December 2025 £	30 June 2025 £
Due within one year		
Trade debtors	-	64,122
Other debtors	4,984	-
	4,984	64,122
Due after more than one year		
Other debtors	(475,000)	-
	(470,016)	64,122

6. Creditors: Amounts Falling Due Within One Year

	31 December 2025 £	30 June 2025 £
Trade creditors	(1)	-
Amounts owed to participating interests	51,374	36,868
Other creditors	4,000	1,500
Taxation and social security	44,101	40,559
	99,474	78,927

7. Share Capital

	31 December 2025	30 June 2025
	£	£
Allotted, Called up and fully paid	432,750	2,232,750

On 20 August 2025 the share capital of the Company is reduced by cancelling 7,200,000 fully paid Ordinary A Shares of £0.25 each in the capital of the Company. The nominal value of the cancelled shares amounted £1,800,000 is transferred to Other Reserves which is considered distributable.

8. Reserves

	Revaluation Reserve
	£
As at 1 July 2025	3,200,000
As at 31 December 2025	3,200,000

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.