REGISTERED NUMBER: SC525902 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Sahn Holdings Limited

Contents of the Financial Statements
for the Year Ended 31 March 2026

	Page
Statement of Financial Position	1
Notes to the Financial Statements	3

Sahn Holdings Limited (Registered number: SC525902)

Statement of Financial Position
31 March 2026

	Notes	31.3.26 £	31.3.25 £
FIXED ASSETS			
Investment property	4	890,000	890,000
CURRENT ASSETS			
Debtors	5	707,624	723,301
Cash at bank		33,202	25,481
		740,826	748,782
CREDITORS			
Amounts falling due within one year	6	(435,600)	(459,707)
NET CURRENT ASSETS		305,226	289,075
TOTAL ASSETS LESS CURRENT LIABILITIES		1,195,226	1,179,075
CREDITORS			
Amounts falling due after more than one year	7	(280,250)	(280,250)
PROVISIONS FOR LIABILITIES		(83,888)	(68,318)
NET ASSETS		831,088	830,507
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		830,988	830,407
		831,088	830,507

The notes form part of these financial statements

continued...

Statement of Financial Position - continued
31 March 2026

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 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 21 August 2026 and were signed on its behalf by:

Mr A R Ness - Director

Mr A A King - Director

1. STATUTORY INFORMATION

Sahn Holdings Limited is a private company, limited by shares, domiciled in Scotland, registration number SC525902. 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 as modified by the revaluation of certain assets.

Turnover
The income shown in the profit and loss account represents gross rental income invoiced in the year in relation to investment properties held as fixed assets. Income is recognised when the agreed rental periods have expired.

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.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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 4 (2025 - 4) .

continued...

4. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 April 2025	
and 31 March 2026	890,000
NET BOOK VALUE	
At 31 March 2026	890,000
At 31 March 2025	890,000

Fair value at 31 March 2026 is represented by:

	£
Valuation in 2020	205,973
Valuation in 2024	153,597
Cost	530,430
	890,000

If Investment properties had not been revalued they would have been included at the following historical cost:

	31.3.26	31.3.25
	£	£
Cost	530,430	530,430

Investment properties were valued on an open market value basis on 31 March 2024 by the directors .

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	1,246	-
Amounts owed by related parties	705,020	722,000
Other debtors	1,358	1,301
	707,624	723,301

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	-	3,888
Amounts owed to joint ventures	409,900	409,900
Taxation and social security	6,842	35,347
Other creditors	18,858	10,572
	435,600	459,707

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

	31.3.26	31.3.25
	£	£
Bank loans	280,250	280,250

continued...

8. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.26	31.3.25
	£	£
Bank loans	280,250	280,250

Security is granted in favour of Handelsbanken PLC in respect of the bank loans, and are secured against the properties to which they relate.

9. RELATED PARTY DISCLOSURES

At year end 31 March 2026, Sahn Holdings Limited owed £409,900 to joint ventures (2025: £409,900).

At year end 31 March 2026, Sahn Holdings Limited were owed £705,020 by related parties (2025: £722,000).

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.