Registered number: SC525967

GLASGOW HOMECARE LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Khokhar McAdam Ltd
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Glasgow Homecare Ltd
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Glasgow Homecare Ltd
Balance Sheet
As At 31 December 2025

Registered number: SC525967

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	**5**		6,484		7,725
			6,484		7,725
CURRENT ASSETS					
Debtors	**6**	1,211,659		1,191,958	
Cash at bank and in hand		56,639		17,514	
		1,268,298		1,209,472	
Creditors: Amounts Falling Due Within One Year	**7**	(337,821)		(273,530)	
NET CURRENT ASSETS (LIABILITIES)			930,477		935,942
TOTAL ASSETS LESS CURRENT LIABILITIES			936,961		943,667
Creditors: Amounts Falling Due After More Than One Year	**8**		(21,031)		(26,423)
NET ASSETS			915,930		917,244
CAPITAL AND RESERVES					
Called up share capital	**9**		1		1
Profit and Loss Account			915,929		917,243
SHAREHOLDERS' FUNDS			915,930		917,244

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 member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 Suhail Rehman

Director
27 August 2026

The notes on pages 3 to 6 form part of these financial statements.

1. General Information

Glasgow Homecare Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC525967 . The registered office is 3/3 39 Ibroxholm Oval, Glasgow, G51 2TJ.

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

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, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are .... It is amortised to the profit and loss account over its estimated economic life of .... years.

2.4. 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:

Fixtures & Fittings	20% reducing balance
Computer Equipment	20% on cost

2.5. 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 year, 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 year was: 46 (2024: 62)

4. Intangible Assets

	Other £
Cost	
As at 1 January 2025	11,520
As at 31 December 2025	11,520
Amortisation	
As at 1 January 2025	11,520
As at 31 December 2025	11,520
Net Book Value	
As at 31 December 2025	-
As at 1 January 2025	-

5. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	15,088	8,136	23,224
As at 31 December 2025	15,088	8,136	23,224
Depreciation			
As at 1 January 2025	7,059	8,440	15,499
Provided during the period	1,545	(304)	1,241
As at 31 December 2025	8,604	8,136	16,740
Net Book Value			
As at 31 December 2025	6,484	-	6,484
As at 1 January 2025	8,029	(304)	7,725

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	159,127	63,549
Amounts owed by group undertakings	61,893	139,132
Other debtors	1,362	-
	222,382	202,681
Due after more than one year		
Amounts owed by group undertakings	989,277	989,277
	1,211,659	1,191,958

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	583	6,452
Bank loans and overdrafts	6,618	6,618
Other creditors	208,219	140,458
Taxation and social security	122,401	120,002
	337,821	273,530

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

	2025	2024
	£	£
Bank loans	21,031	26,423

9. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	1	1

10. Related Party Transactions

At 31 December 2025 the company was owed £989,277 by Sur Holdings Ltd, its parent undertaking. The balance is unsecured, interest free, has no fixed repayment date and is not expected to be settled within one year. Interim dividends of £256,868 were paid to Sur Holdings Ltd during the year.

The company was also owed the following amounts by fellow group companies at 31 December 2025, all unsecured, interest free and repayable on demand: Carescot Ltd £29,088, Carenorth Ltd £26,600, Ayr Care Ltd £5,000, Careforth Ltd £938 and Lanarkshire Homecare Ltd £267.

At 31 December 2025 the company owed £40,000 to Mr Suhail Rehman, a director. The balance is unsecured, interest free and repayable on demand.

11. Ultimate Parent Undertaking and Controlling Party

The company's immediate and ultimate parent undertaking is Sur Holdings Ltd, which owns 100% of the issued share capital of the company. The ultimate controlling party is Mr Suhail Rehman by virtue of his controlling interest in Sur Holdings Ltd. Sur Holdings Ltd does not prepare consolidated financial statements.

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.