REGISTERED NUMBER: SC599708 (Scotland)

Unaudited Financial Statements for the Year Ended 30 April 2026

for

Chardon Enterprises Limited

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Chardon Enterprises Limited

Company Information
for the Year Ended 30 April 2026

DIRECTORS:	Mr M V Taylor Mrs N J Taylor Beal
SECRETARY:	Mr A I Armstrong
REGISTERED OFFICE:	Victoria Chambers 142 West Nile Street Glasgow G1 2RQ
REGISTERED NUMBER:	SC599708 (Scotland)
ACCOUNTANTS:	Stevenson & Kyles Chartered Accountants 25 Sandyford Place Glasgow G3 7NG

Balance Sheet
30 April 2026

	Notes	2026 £	£	2025 £	£
FIXED ASSETS					
Tangible assets	4		20,743		23,821
Investment property	5		2,000,000		1,500,000
			2,020,743		1,523,821
CURRENT ASSETS					
Debtors	6	2,761		35,160	
Cash at bank		49,888		70,393	
		52,649		105,553	
CREDITORS					
Amounts falling due within one year	7	47,171		107,132	
NET CURRENT ASSETS/(LIABILITIES)			5,478		(1,579)
TOTAL ASSETS LESS CURRENT LIABILITIES			2,026,221		1,522,242
CREDITORS					
Amounts falling due after more than one year	8		(1,855,000)		(1,975,000)
PROVISIONS FOR LIABILITIES	9		(5,437)		(5,437)
NET ASSETS/(LIABILITIES)			165,784		(458,195)

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 April 2026

	Notes	2026 £	£	2025 £	£
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Fair value reserve	11		814,606		314,606
Retained earnings			(648,922)		(772,901)
SHAREHOLDERS' FUNDS			165,784		(458,195)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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 4 September 2026 and were signed on its behalf by:

Mrs N J Taylor Beal - Director

1. STATUTORY INFORMATION

Chardon Enterprises Limited 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.

The financial statements have been prepared on the going concern basis notwithstanding that the company's liabilities exceeded its assets at the balance sheet date. The company is dependent on the continued financial support of its directors. Assurances have been provided by the directors that financial resources will be made available to ensure that the company can continue to meets its liabilities as they fall due for the period of 12 months from the date of approval of these accounts.

Related party exemption
The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transactions with wholly owned subsidiaries within the group.

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 each asset over its estimated useful life.

Tenant's improvements	- 15% on reducing balance
Fittings and equipment	- 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
Basic financial instruments, including debtors and creditors with no stated interest rate and receivable or payable within one year, are recorded at transaction price. Any losses arising from impairment are recognised in the statement of total comprehensive income in administrative expenses.

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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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2025 - 2) .

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4. TANGIBLE FIXED ASSETS

	Tenant's improvements £	Fittings and equipment £	Totals £
COST			
At 1 May 2025	17,411	60,592	78,003
Additions	-	583	583
At 30 April 2026	17,411	61,175	78,586
DEPRECIATION			
At 1 May 2025	14,266	39,916	54,182
Charge for year	472	3,189	3,661
At 30 April 2026	14,738	43,105	57,843
NET BOOK VALUE			
At 30 April 2026	2,673	18,070	20,743
At 30 April 2025	3,145	20,676	23,821

5. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 May 2025	1,500,000
Revaluations	500,000
At 30 April 2026	2,000,000
NET BOOK VALUE	
At 30 April 2026	2,000,000
At 30 April 2025	1,500,000

Fair value at 30 April 2026 is represented by:

	£
Valuation in 2025	314,606
Valuation in 2026	500,000
Cost	1,185,394
	2,000,000

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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:

	2026	2025
	£	£
Cost	1,185,394	1,185,394

Investment property was valued on an open market basis on 30 April 2025 by Nicola Taylor (director). .

The valuation is based on knowledge of similar properties in the area and anticipated rental yield from the investment.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	2,761	35,160

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	2,863	61,983
Other creditors	44,308	45,149
	47,171	107,132

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

	2026	2025
	£	£
Other creditors	1,855,000	1,975,000

9. PROVISIONS FOR LIABILITIES

	2026	2025
	£	£
Deferred tax	5,437	5,437

	Deferred tax
	£
Balance at 1 May 2025	5,437
Balance at 30 April 2026	5,437

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10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2026 £	2025 £
100	Ordinary	£1	100	100

11. RESERVES

	Fair value reserve £
At 1 May 2025	314,606
Revaluation in period	500,000
At 30 April 2026	814,606

12. ULTIMATE CONTROLLING PARTY

The controlling party is Mrs N J Taylor Beal.

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.