

**THE CASTLE ARMS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

The Castle Arms Limited
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The Castle Arms Limited
Balance Sheet
As At 31 July 2025

Registered number: SC620921

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		123,235		127,055
			123,235		127,055
CURRENT ASSETS					
Stocks	5	14,767		15,810	
Debtors	6	50,591		71,789	
Cash at bank and in hand		165,775		81,887	
		231,133		169,486	
Creditors: Amounts Falling Due Within One Year	7	(151,031)		(166,580)	
NET CURRENT ASSETS (LIABILITIES)			80,102		2,906
TOTAL ASSETS LESS CURRENT LIABILITIES			203,337		129,961
Creditors: Amounts Falling Due After More Than One Year	8		(289)		(10,289)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(14,275)		(14,200)
NET ASSETS			188,773		105,472
CAPITAL AND RESERVES					
Called up share capital	9		2		2
Other reserves			11,573		11,573
Profit and Loss Account			177,198		93,897
SHAREHOLDERS' FUNDS			188,773		105,472

The Castle Arms Limited
Balance Sheet (continued)
As At 31 July 2025

For the year ending 31 July 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 Macih Maham

Director

30/04/2026

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

The Castle Arms Limited
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

The Castle Arms Limited is a private company, limited by shares, incorporated in Scotland, registered number SC620921 . The registered office is Thain House, 226 Queensferry Road, Edinburgh, EH4 2BP.

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. 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:

Leasehold	10% straight line
Motor Vehicles	25% reducing balance
Fixtures & Fittings	15% reducing balance
Computer Equipment	25% reducing balance

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

The Castle Arms Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

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: 24 (2024: 24)

4. Tangible Assets

	Land & Property				
	Leasehold	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 August 2024	40,294	44,218	105,393	383	190,288
Additions	-	-	22,742	-	22,742
As at 31 July 2025	40,294	44,218	128,135	383	213,030
Depreciation					
As at 1 August 2024	12,956	2,764	47,313	200	63,233
Provided during the period	4,029	10,364	12,123	46	26,562
As at 31 July 2025	16,985	13,128	59,436	246	89,795

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The Castle Arms Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

Net Book Value

As at 31 July 2025	23,309	31,090	68,699	137	123,235
As at 1 August 2024	27,338	41,454	58,080	183	127,055

5. Stocks

	2025	2024
	£	£
Stock	14,767	15,810

6. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	50,591	71,789

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	11,579	17,789
Bank loans and overdrafts	10,000	10,000
Other creditors	30,838	42,319
Taxation and social security	98,614	96,472
	151,031	166,580

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

	2025	2024
	£	£
Bank loans	289	10,289

9. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	2	2

The Castle Arms Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

10. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 August 2024	Amounts advanced	Amounts repaid	Amounts written off	As at 31 July 2025
	£	£	£	£	£
Mr Macih Maham	29,500	-	29,500	-	-

The above loan was unsecured and repayable on demand. It carried interest at the official rate of interest.

11. Ultimate Controlling Party

The company's controlling party is M Maham.

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.