

HINSHELWOOD HOLDINGS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 01 OCTOBER 2023 TO 31 MARCH 2025
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HINSHELWOOD HOLDINGS LIMITED
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	31.03.2025	30.09.2023
		£	£
Fixed assets			
Investment property	3	1,147,549	642,549
		1,147,549	642,549
Current assets			
Debtors	4	1,564	1,843
Cash at bank and in hand		130,060	83,528
		131,624	85,371
Creditors: amounts falling due within one year	5	(1,088,901)	(610,017)
Net current liabilities		(957,277)	(524,646)
Total assets less current liabilities		190,272	117,903
Net assets		190,272	117,903
Capital and reserves			
Called-up share capital	6	100	100
Profit and loss account		190,172	117,803
Total shareholders' funds		190,272	117,903

For the financial period ending 31 March 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial period in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Hinshelwood Holdings Limited (registered number: SC645607) were approved and authorised for issue by the Director on 28 September 2025. They were signed on its behalf by:

A Hinshelwood
Director

HINSHELWOOD HOLDINGS LIMITED
NOTES TO THE FINANCIAL STATEMENTS
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1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial period and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Hinshelwood Holdings Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in Scotland. The address of the Company's registered office is C/O Johnston Carmichael, 227 West George Street, Glasgow, G2 2ND, Scotland, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Reporting period length

The current accounting period covers 1 October 2023 to 31 March 2025. The previous period covered the year to 30 September 2023. As a result the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

Turnover

Turnover is recognised at the fair value of the consideration received for rental of investment properties in the normal course of business.

Taxation

Current tax

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the Company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more or less tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. Deferred tax assets and liabilities are not discounted.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

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Investment property

Investment property is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at each reporting date with changes in fair value recognised in profit or loss. Deferred taxation is provided on these gains at the rate expected to apply when the property is sold.

The fair value is determined annually by the director, on an open market value for existing use basis.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in bank.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Equity instruments

Equity instruments issued by the Company are recorded at the fair value of cash or other resources received or receivable, net of direct issue costs. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the Company.

2. Employees

	Period from 01.10.2023 to 31.03.2025	Year ended 30.09.2023
	Number	Number
Monthly average number of persons employed by the Company during the period, including the director	1	1

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3. Investment property

Investment property
£

Valuation

As at 01 October 2023	642,549
Additions	505,000
As at 31 March 2025	1,147,549

Valuation

Investment property is comprised of five properties. The valuation of the investment properties was made as at 31 March 2025 by the director on an open market basis. No depreciation is provided in respect of the property.

4. Debtors

	31.03.2025	30.09.2023
	£	£
Other debtors	1,564	1,843

5. Creditors: amounts falling due within one year

	31.03.2025	30.09.2023
	£	£
Taxation and social security	29,103	9,043
Other creditors	1,059,798	600,974
	1,088,901	610,017

6. Called-up share capital

	31.03.2025	30.09.2023
	£	£
Allotted, called-up and fully-paid		
100 Ordinary shares of £ 1.00 each	100	100

7. Related party transactions

Transactions with the entity's director

	31.03.2025	30.09.2023
	£	£
Amounts due to key management personnel	1,054,997	597,675

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relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.