REGISTERED NUMBER: SC682621 (Scotland)

Financial Statements

for the Year Ended 31 May 2025

for

Vinrose Properties Ltd

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Vinrose Properties Ltd

Company Information
for the Year Ended 31 May 2025

DIRECTORS:	K A Downs J A Livingston
REGISTERED OFFICE:	Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU
REGISTERED NUMBER:	SC682621 (Scotland)
ACCOUNTANTS:	O'Haras Chartered Accountants Radleigh House 1 Golf Road Clarkston Glasgow G76 7HU

Balance Sheet
31 May 2025

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Investment property	3		120,000		120,000
CURRENT ASSETS					
Cash at bank		67,955		10,473	
CREDITORS					
Amounts falling due within one year	4	110,222		113,013	
NET CURRENT LIABILITIES			(42,267)		(102,540)
TOTAL ASSETS LESS CURRENT LIABILITIES			77,733		17,460
CREDITORS					
Amounts falling due after more than one year	5		(61,800)		-
PROVISIONS FOR LIABILITIES			(2,450)		(2,450)
NET ASSETS			13,483		15,010
CAPITAL AND RESERVES					
Called up share capital	6		4		4
Fair value reserve	7		10,443		10,443
Retained earnings			3,036		4,563
SHAREHOLDERS' FUNDS			13,483		15,010

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 May 2025

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 12 February 2026 and were signed on its behalf by:

K A Downs - Director

The notes form part of these financial statements

1. 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.

Going concern
The directors are satisfied that the Company will have access to sufficient funds to ensure that all liabilities will be met as they fall due over a period of at least 12 months from the approval date of these financial statements. Consequently, the directors consider it appropriate to prepare the financial statements on a going concern basis.

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 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.

Cash and cash equivalents
Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Impairment of fixed assets
At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Security charges
The Company has granted a security charge in respect of a mortgage facility. The lender holds security over certain Company assets as collateral for the loan. The mortgage is recorded as a secured liability in the accounts and the charge remains in place until the loan is fully repaid.

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2. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2) .

3. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 June 2024 and 31 May 2025	120,000
NET BOOK VALUE	
At 31 May 2025	120,000
At 31 May 2024	120,000

Fair value at 31 May 2025 is represented by:

	£
Valuation in 2024	12,893
Cost	107,107
	120,000

Investment properties have been revalued at 31 May 2024 at the discretion of the Directors.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	-	937
Other creditors	110,222	112,076
	110,222	113,013

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

	2025	2024
	£	£
Other creditors	61,800	-

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2025	2024
			£	£
4	Ordinary	£1	4	4

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7. **RESERVES**

	Fair value reserve £
At 1 June 2024 and 31 May 2025	10,443

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.