

ABRIDGED UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

FOR

CHARLES STUART INVESTMENTS LIMITED

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FOR THE YEAR ENDED 31 JULY 2025

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CHARLES STUART INVESTMENTS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2025

DIRECTOR: C S Buyers

REGISTERED OFFICE: 37 Portland Road
Kilmarnock
Ayrshire
KA1 2DJ

REGISTERED NUMBER: SC705421 (Scotland)

ACCOUNTANTS: Gilmour Hamilton LLP
Chartered Accountants
37 Portland Road
KILMARNOCK
Ayrshire
KA1 2DJ

CHARLES STUART INVESTMENTS LIMITED (REGISTERED NUMBER: SC705421)

ABRIDGED BALANCE SHEET

31 JULY 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Investments	4		1,023,592		954,544
CURRENT ASSETS					
Cash at bank		6,072		14,000	
CREDITORS					
Amounts falling due within one year		<u>1,000,860</u>		<u>1,000,700</u>	
NET CURRENT LIABILITIES			<u>(994,788)</u>		<u>(986,700)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>28,804</u>		<u>(32,156)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>28,704</u>		<u>(32,256)</u>
			<u>28,804</u>		<u>(32,156)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 July 2025 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 2 December 2025 and were signed by:

C S Buyers - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

1. STATUTORY INFORMATION

Charles Stuart Investments 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.

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 are presented in pounds sterling which is the functional currency of the company, rounded to the nearest pound.

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.

Investment income

Income from investments is recognised on a receipts basis and relates to dividends received from listed investments.

Investments

Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

3. EMPLOYEES AND DIRECTORS

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

4. FIXED ASSET INVESTMENTS

Information on investments other than loans is as follows:

	Totals £
COST OR VALUATION	
At 1 August 2024	954,544
Additions	262,968
Disposals	(232,763)
Revaluations	38,843
At 31 July 2025	<u>1,023,592</u>
NET BOOK VALUE	
At 31 July 2025	<u>1,023,592</u>
At 31 July 2024	<u>954,544</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

4. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 July 2025 is represented by:

	Totals £
Valuation in 2023	857,652
Valuation in 2024	96,892
Valuation in 2025	69,048
	<u>1,023,592</u>

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
CHARLES STUART INVESTMENTS LIMITED

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Charles Stuart Investments Limited for the year ended 31 July 2025 which comprise the Abridged Income Statement, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>.

This report is made solely to the director of Charles Stuart Investments Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Charles Stuart Investments Limited and state those matters that we have agreed to state to the director of Charles Stuart Investments Limited in this report in accordance with the requirements of ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Charles Stuart Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Charles Stuart Investments Limited. You consider that Charles Stuart Investments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Charles Stuart Investments Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Gilmour Hamilton LLP
Chartered Accountants
37 Portland Road
KILMARNOCK
Ayrshire
KA1 2DJ

2 December 2025

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.