

LIONSTONES INVESTMENTS HOLDINGS LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 March 2024

End date: 28 February 2025

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LIONSTONES INVESTMENTS HOLDINGS LTD
Company Information
For the year ended 28 February 2025

Directors	Yee Wai Chong Mr Leo Chong
Registered Number	SC721921
Registered Office	Templars House South Deeside Road Aberdeen Aberdeen AB12 5GB
Accountants	Davidson Accounting Templars House South Deeside Road Aberdeen AB12 5GB

LIONSTONES INVESTMENTS HOLDINGS LTD

Directors' Report

For the year ended 28 February 2025

Director's report and financial statements

The directors present his/her/their annual report and the financial statements for the year ended 28 February 2025.

Principal activities

Principal activity of the company during the financial year was property development.

Directors

The directors who served the company throughout the year were as follows:

Yee Wai Chong

Mr Leo Chong

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

This report was approved by the board and signed on its behalf by:

Yee Wai Chong
Director

Date approved: 26 November 2025

LIONSTONES INVESTMENTS HOLDINGS LTD
Accountants' Report
For the year ended 28 February 2025

Accountant's report

You consider that the company is exempt from an audit for the year ended 28 February 2025 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Davidson Accounting
28 February 2025

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Davidson Accounting
Templars House
South Deeside Road
Aberdeen
AB12 5GB
26 November 2025

LIONSTONES INVESTMENTS HOLDINGS LTD
Income Statement
For the year ended 28 February 2025

	Notes	2025	2024
		£	£
Turnover		0	200
Cost of sales		(163,071)	0
Gross profit/loss		(163,071)	200
Administrative expenses		(947,454)	(60,329)
Other operating expenses		0	(317,422)
		(	
Operating loss		1,110,525	(377,551)
		)	
Other interest receivable and similar income		31	0
Interest payable and similar charges		(118,532)	(49,496)
		(	
Profit/(Loss) on ordinary activities before taxation		1,229,026	(427,047)
		)	
Tax on profit on ordinary activities		0	0
		(	
Profit/(Loss) for the financial year		1,229,026	(427,047)
		)	

LIONSTONES INVESTMENTS HOLDINGS LTD
Statement of Financial Position
As at 28 February 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	3	1,229,966	1,228,462
		<u>1,229,966</u>	<u>1,228,462</u>
Current assets			
Debtors	4	178,811	222,549
Cash at bank and in hand		(610,817)	(542,166)
		<u>(432,006)</u>	<u>(319,617)</u>
Creditors: amount falling due within one year	5	(1,085,692)	(204,140)
		<u>(1,517,698)</u>	<u>(523,757)</u>
Net current assets			
Total assets less current liabilities		(287,732)	704,705
Creditors: amount falling due after more than one year	6	(1,443,747)	(1,207,158)
		<u>(1,731,479)</u>	<u>(502,453)</u>
Net assets			
Capital and reserves			
Profit and loss account		(1,731,479	(502,453)

	)	
	(	
Shareholders' funds	1,731,479	(502,453)
	)	

For the year ended 28 February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These 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 to the Registrar of Companies.

The financial statements were approved by the board of directors on 26 November 2025 and were signed on its behalf by:

Yee Wai Chong
Director

LIONSTONES INVESTMENTS HOLDINGS LTD
Statement of Changes in Equity
For the year ended 28 February 2025

	Retained Earnings	Total
	£	£
At 01 March 2023	(75,406)	(75,406)
Profit for the year	(427,047)	(427,047)
Total comprehensive income for the year	(427,047)	(427,047)
Total investments by and distributions to owners	-	-
At 29 February 2024	(502,453)	(502,453)
At 01 March 2024	(502,453)	(502,453)
	(	
Profit for the year	1,229,026	(1,229,026)
	)	
	(	
Total comprehensive income for the year	1,229,026	(1,229,026)
	)	
Total investments by and distributions to owners	-	-
	(	
At 28 February 2025	1,731,479	(1,731,479)
	)	

LIONSTONES INVESTMENTS HOLDINGS LTD
Notes to the Financial Statements
For the year ended 28 February 2025

General Information

Lionstones Investments Holdings LTD is a private company, limited by shares, registered in Scotland, registration number SC721921, registration address Templars House, South Deeside Road, Aberdeen, Aberdeen, AB12 5GB.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

2. Average number of employees

Average number of employees during the year was 1 (2024 : 1).

3. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 March 2024	924,654	-	-	924,654
Additions	300,000	4,480	832	305,312
Disposals	-	-	-	-
At 28 February 2025	1,224,654	4,480	832	1,229,966
Depreciation				
At 01 March 2024	-	-	-	-
Charge for year	-	-	-	-
On disposals	-	-	-	-
At 28 February 2025	-	-	-	-
Net book values				
Closing balance as at 28 February 2025	1,224,654	4,480	832	1,229,966
Opening balance as at 01 March 2024	1,224,654	3,808	-	1,228,462

4. Debtors: amounts falling due within one year

	2025	2024
	£	£
Other Debtors	690	3,150
PAYE & Social Security	0	18
VAT	48,467	14,317
	49,157	17,485

4. Debtors: amounts falling due after one year

	2025	2024
	£	£
Other Debtors	0	90,000
Loan - City Hunter	53,810	53,600
Loan - Reliance AB	74,201	61,301
Loan - Bluelions Assets	1,643	163
	129,654	205,064

5. Creditors: amount falling due within one year

	2025	2024
	£	£
Trade Creditors	1,092,467	199,720
Barclaycard	(3,610)	0
PAYE & Social Security	1,507	0
Accrued Expenses	0	2,200
Advance Paid	(18,962)	0
Other Creditors	(481)	(1)
Wages & Salaries Control Account	0	2,221
Directors' Current Accounts	14,771	0
	1,085,692	204,140

6. Creditors: amount falling due after more than one year

	2025	2024
	£	£
Kensington Mortgage Company - 47 Victoria St	470,586	0
Loan - Colin Seto	48,400	130,000
Loan - Bluestone Homes	(260,459)	145,635
Hollybee Loan	17,800	30,000
Directors' Loan Accounts	1,167,420	901,523
	1,443,747	1,207,158

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.