

Unaudited Financial Statements
for the Year Ended 31 January 2025
for
CB Rentals Limited

**Contents of the Financial Statements
for the Year Ended 31 January 2025**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

CB Rentals Limited
Company Information
for the Year Ended 31 January 2025

DIRECTORS:

Ms B J Crow
Mr C Crow

REGISTERED OFFICE:

25a Market Place
Inverurie
AB51 3PU

REGISTERED NUMBER:

SC755321 (Scotland)

ACCOUNTANTS:

BW Accountancy Services Limited
25a Market Place
Inverurie
AB51 3PU

CB Rentals Limited (Registered number: SC755321)

**Balance Sheet
31 January 2025**

	Notes	31.1.25 £	£	31.1.24 £	£
FIXED ASSETS					
Tangible assets	4		83,022		-
CURRENT ASSETS					
Stocks		15,000		-	
Debtors	5	23,375		2,087	
Cash at bank		<u>4,356</u>		<u>1,201</u>	
		42,731		3,288	
CREDITORS					
Amounts falling due within one year	6	<u>31,244</u>		<u>499</u>	
NET CURRENT ASSETS			<u>11,487</u>		<u>2,789</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			94,509		2,789
CREDITORS					
Amounts falling due after more than one year	7		<u>138,198</u>		<u>24,600</u>
NET LIABILITIES			<u>(43,689)</u>		<u>(21,811)</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>(44,689)</u>		<u>(22,811)</u>
			<u>(43,689)</u>		<u>(21,811)</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 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

Balance Sheet - continued
31 January 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 November 2025 and were signed on its behalf by:

Ms B J Crow - Director

**Notes to the Financial Statements
for the Year Ended 31 January 2025**

1. STATUTORY INFORMATION

CB Rentals 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.

If necessary the company will be supported by the Director and based on this, the Director considers it appropriate to prepare the accounts on a going concern basis. The financial statements do not include any adjustments that would result from a withdrawal of the Director's support.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2025

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2024 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Totals £
COST			
Additions	<u>25,000</u>	<u>78,778</u>	<u>103,778</u>
At 31 January 2025	<u>25,000</u>	<u>78,778</u>	<u>103,778</u>
DEPRECIATION			
Charge for year	<u>5,000</u>	<u>15,756</u>	<u>20,756</u>
At 31 January 2025	<u>5,000</u>	<u>15,756</u>	<u>20,756</u>
NET BOOK VALUE			
At 31 January 2025	<u>20,000</u>	<u>63,022</u>	<u>83,022</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25 £	31.1.24 £
Trade debtors	12,362	1,213
Other debtors	<u>11,013</u>	<u>874</u>
	<u>23,375</u>	<u>2,087</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25 £	31.1.24 £
Hire purchase contracts	18,834	-
Trade creditors	6,095	-
Other creditors	<u>6,315</u>	<u>499</u>
	<u>31,244</u>	<u>499</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.1.25 £	31.1.24 £
Hire purchase contracts	39,236	-
Other creditors	<u>98,962</u>	<u>24,600</u>
	<u>138,198</u>	<u>24,600</u>

8. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Ms B Crow & Mr C Crow, who each own 50% of the share capital.

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.