REGISTERED NUMBER: SC791521 (Scotland)

Financial Statements

for the Year Ended

31st December 2025

for

Golding Property (Angus) Ltd

Contents of the Financial Statements
for the Year Ended 31st December 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Certified Accountants' Report	7

Golding Property (Angus) Ltd

Company Information
for the Year Ended 31st December 2025

DIRECTORS:	P Islam Mrs E L M Golding
REGISTERED OFFICE:	58 Long Lane Broughty Ferry Dundee DD5 1HH
REGISTERED NUMBER:	SC791521 (Scotland)
ACCOUNTANTS:	AWH Chartered Certified Accountants Fort Street House 63 Fort Street Broughty Ferry Dundee Angus DD5 2AB

Balance Sheet
31st December 2025

	Notes	31.12.25 £	£	31.12.24 £	£
FIXED ASSETS					
Investment property	4		**180,000**		154,668
CURRENT ASSETS					
Cash at bank		**36,002**		9,169	
CREDITORS					
Amounts falling due within one year	5	**90,620**		58,143	
NET CURRENT LIABILITIES			**(54,618)**		(48,974)
TOTAL ASSETS LESS CURRENT LIABILITIES			**125,382**		105,694
CREDITORS					
Amounts falling due after more than one year	6		**(138,294)**		(116,309)
PROVISIONS FOR LIABILITIES			**(3,781)**		-
NET LIABILITIES			**(16,693)**		(10,615)
RESERVES					
Share premium			**2**		2
Non-distributable reserve	7		**16,119**		-
Retained earnings			**(32,814)**		(10,617)
SHAREHOLDERS' FUNDS			**(16,693)**		(10,615)

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 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
31st December 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 8th September 2026 and were signed on its behalf by:

P Islam - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Golding Property (Angus) Ltd 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.

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

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.

3. EMPLOYEES AND DIRECTORS

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

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4. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1st January 2025	**154,668**
Additions	**5,431**
Revaluations	**19,901**
At 31st December 2025	**180,000**
NET BOOK VALUE	
At 31st December 2025	**180,000**
At 31st December 2024	154,668

Fair value at 31st December 2025 is represented by:

	£
Valuation in 2024	**154,668**
Valuation in 2025	**25,332**
	180,000

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors	**90,620**	58,143

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

	31.12.25	31.12.24
	£	£
Bank loans	**128,064**	116,309
Other creditors	**10,230**	-
	138,294	116,309

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	**128,064**	116,309

continued...

7. RESERVES

	Non-distributable reserve £
Current year	16,119
At 31st December 2025	16,119

Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Golding Property (Angus) Ltd

The following reproduces the text of the report prepared for the directors 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 Income Statement and certain other primary statements and the Report of the Directors 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 Golding Property (Angus) Ltd for the year ended 31st December 2025 which comprise the Income Statement, 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 the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Golding Property (Angus) Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Golding Property (Angus) Ltd and state those matters that we have agreed to state to the Board of Directors of Golding Property (Angus) Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Golding Property (Angus) Ltd 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 loss of Golding Property (Angus) Ltd. You consider that Golding Property (Angus) Ltd 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 Golding Property (Angus) Ltd. 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.

AWII
Chartered Certified Accountants
Fort Street House
63 Fort Street
Broughty Ferry
Dundee
Angus
DD5 2AB

8th September 2026

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.