Company registration number SC802921 (Scotland)

TR Well Control Engineering Services Ltd

Unaudited financial statements

for the period ended 31 March 2025

Pages for filing with registrar

TR Well Control Engineering Services Ltd

Company information

Directors	Trevor J Reid	(Appointed 13 March 2024)
	Arphaporn Reid	(Appointed 13 March 2024)
Company number	SC802921	
Registered office	Pen Dinas Arbeadie Road Banchory AB31 4EE	
Accountants	James Milne Chartered Accountants Rosewood Raemoir Road Banchory AB31 4ET	

TR Well Control Engineering Services Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory financial statements of TR Well Control Engineering Services Ltd

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of TR Well Control Engineering Services Ltd for the period ended 31 March 2025 which comprise, the statement of financial position 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 ICAS we are subject to its ethical and other professional requirements which are detailed at https://www.icas.com/professional-resources/practice/support-and-guidance/framework-for-the-preparation-of-accounts-revised-june-2020.

This report is made solely to the board of directors of TR Well Control Engineering Services Ltd, as a body, in accordance with the terms of our engagement letter dated 25 April 2024. Our work has been undertaken solely to prepare for your approval the financial statements of TR Well Control Engineering Services Ltd and state those matters that we have agreed to state to the board of directors of TR Well Control Engineering Services Ltd, as a body, in this report in accordance with the requirements of the 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 TR Well Control Engineering Services Ltd and its board of directors as a body, for our work or for this report.

It is your duty to ensure that TR Well Control Engineering Services 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 profit of TR Well Control Engineering Services Ltd. You consider that TR Well Control Engineering Services Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of TR Well Control Engineering Services 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.

James Milne
Chartered Accountants
Rosewood
Raemoir Road
Banchory
AB31 4ET

9 December 2025

TR Well Control Engineering Services Ltd

Statement of financial position

as at 31 March 2025

	Notes	2025 £	£
Current assets			
Cash at bank and in hand		54,478	
Creditors: amounts falling due within one year		(19,063)	
Net current assets			35,415
Capital and reserves			
Called up share capital			10
Profit and loss reserves			35,405
Total equity			35,415

For the financial period ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

The directors of the company have elected not to include a copy of the income statement within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 9 December 2025 and are signed on its behalf by:

Trevor J Reid
Director

Company registration number SC802921 (Scotland)

1 Accounting policies

Company information

TR Well Control Engineering Services Ltd is a private company limited by shares incorporated in Scotland. The registered office is Pen Dinas, Arbeadie Road, Banchory, AB31 4EE.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

2 **Directors' transactions**

Description		Opening balance	Amounts advanced	Amounts repaid	Closing balance (credit)
		£	£	£	£
Director's account	-	-	50,575	(50,205)	370
		-	50,575	(50,205)	370

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.