

KIRKTON ENERGY LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025

KIRKTON ENERGY LIMITED

COMPANY INFORMATION

DIRECTORS	Mr I Fairlie (appointed 3 April 2024) Mrs R Fairlie (appointed 3 April 2024) Ms S Stewart (appointed 3 April 2024)
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REGISTERED NUMBER	SC805607
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REGISTERED OFFICE	Kirkton of Monikie Monikie Dundee DD5 3QN
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ACCOUNTANTS	EQ Accountants Limited Chartered Accountants Westby 64 West High Street Forfar Angus DD8 1BJ
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STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

		2025 £
FIXED ASSETS		
Investments		180,900
		<u>180,900</u>
CURRENT ASSETS		
Debtors	171,080	
	<u>171,080</u>	
Creditors: amounts falling due within one year	(182,700)	
	<u>(182,700)</u>	
NET CURRENT (LIABILITIES)/ASSETS		(11,620)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>169,280</u>
NET ASSETS		<u>169,280</u>
CAPITAL AND RESERVES		
Called up share capital		1,000
Profit and loss account		168,280
		<u>169,280</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 18 December 2025.

Mr I Fairlie
Director

The notes on pages 2 to 3 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

1. GENERAL INFORMATION

Kirkton Energy Limited is a private company, limited by shares, incorporated in Scotland with registration number SC805607. The registered office is Westby, 64 West High Street, Forfar, Angus, DD8 1 BJ. The principal place of business is Kirkton of Monikie, Broughty Ferry, Dundee, DD5 3QN. The Company's functional and presentational currency is GBP.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. 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 following principal accounting policies have been applied:

2.2 VALUATION OF INVESTMENTS

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in the Statement of income and retained earnings for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in profit or loss for the period.

3. EMPLOYEES

The average monthly number of employees, including directors, during the period was 3.

4. FIXED ASSET INVESTMENTS

	Investments in associates
	£
COST OR VALUATION	
Additions	180,900
At 31 March 2025	180,900

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

5. DEBTORS

	2025 £
Other debtors	132,880
Amounts owed by group undertakings	38,200
	<u>171,080</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £
Other loans	180,900
Creditors and accruals	1,800
	<u>182,700</u>

7. SHARE CAPITAL

	2025 £
ALLOTTED, CALLED UP AND FULLY PAID	
1,000 Ordinary shares shares of £1.00 each	<u>1,000</u>

1,000 shares have been issued in the year resulting in £1,000 share capital received.

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.