

Company registration number: SC831729

Carnegie Refrigeration Ltd

Unaudited filleted financial statements

31 December 2025

Carnegie Refrigeration Ltd

Contents

Directors and other information

Accountants report

Statement of financial position and notes to the financial statements

Carnegie Refrigeration Ltd

Directors and other information

Director	Mr Joshua Collins
Company number	SC831729
Registered office	16 Fortharfield Freuchie Cupar Scotland KY15 7JJ
Accountants	Paterson Boyd & Co Chartered Certified Accountants 18 North Street Glenrothes Fife KY7 5NA

Carnegie Refrigeration Ltd

Report to the director on the preparation of the

unaudited statutory financial statements of Carnegie Refrigeration Ltd

Period ended 31 December 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Carnegie Refrigeration Ltd for the period ended 31 December 2025 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS , we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of Carnegie Refrigeration Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Carnegie Refrigeration Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Carnegie Refrigeration Ltd and its director as a body for our work or for this report.

It is your duty to ensure that Carnegie Refrigeration 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 Carnegie Refrigeration Ltd. You consider that Carnegie Refrigeration 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 Carnegie Refrigeration 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.

Paterson Boyd & Co

Chartered Certified Accountants

18 North Street

Glenrothes

Fife

KY7 5NA

25 June 2026

Carnegie Refrigeration Ltd

Statement of financial position

31 December 2025

	31/12/25	
	£	£
Fixed assets		5,876
Current assets	8,041	
Prepayments and accrued income	168	
		8,209
Creditors: amounts falling due within one year		(24,688)
Net current liabilities		(16,479)
Total assets less current liabilities		(10,603)
Accruals and deferred income		(500)
Net liabilities		(11,103)
Capital and reserves		(11,103)

Carnegie Refrigeration Ltd

Period ended 31 December 2025

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

Directors responsibilities:

- The member has not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 25 June 2026 , and are signed on behalf of the board by:

Mr Joshua Collins

Director

Company registration number: SC831729

The company is a private company limited by shares, registered in Scotland.

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.