

Report of the Directors and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Arbuthnott Community Enterprises Limited

Arbuthnott Community Enterprises Limited

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for the Year Ended 31 March 2025

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Arbuthnott Community Enterprises Limited

Company Information
for the Year Ended 31 March 2025

DIRECTORS:

Viscount of Arbuthnott
I Williamson
M Adam
J Arbuthnott
A Jones
C Arbuthnott

REGISTERED OFFICE:

Kirkton Farm
Arbuthnott
Laurencekirk
AB30 1NA

REGISTERED NUMBER:

SC136701 (Scotland)

ACCOUNTANTS:

MacDonald Accountancy Services
11 Margaret Street
Stonehaven
Aberdeenshire
AB39 2AY

Arbuthnott Community Enterprises Limited

Report of the Directors
for the Year Ended 31 March 2025

The directors present their report with the financial statements of the company for the year ended 31 March 2025.

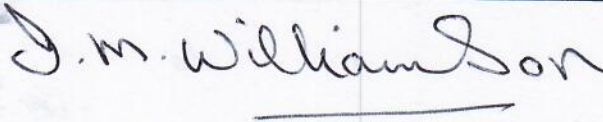
DIRECTORS

The directors shown below have held office during the whole of the period from 1 April 2024 to the date of this report.

Viscount of Arbuthnott
I Williamson
M Adam
J Arbuthnott
A Jones
C Arbuthnott

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

A handwritten signature in dark ink, reading "J. M. Williamson", is written over a horizontal line. The signature is cursive and fluid.

21 October 2025

Arbuthnott Community Enterprises Limited

Income Statement
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
TURNOVER	-	-
OPERATING SURPLUS and SURPLUS BEFORE TAXATION	-	-
Tax on surplus	-	-
SURPLUS FOR THE FINANCIAL YEAR	-	-

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	31.3.25 £	£	31.3.24 £	£
FIXED ASSETS					
Investments	4		100		100
CREDITORS					
Amounts falling due within one year	5	100		100	
NET CURRENT LIABILITIES			(100)		(100)
TOTAL ASSETS LESS CURRENT LIABILITIES			-		-
RESERVES			-		-

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

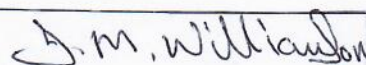
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 surplus or deficit 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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 21 October 2025 and were signed on its behalf by:

 Director

1. **STATUTORY INFORMATION**

Arbuthnott Community Enterprises Limited is a private company, limited by guarantee, 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.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

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).

4. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
At 1 April 2024	
and 31 March 2025	100
NET BOOK VALUE	
At 31 March 2025	100
At 31 March 2024	100

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	100	100
	<u> </u>	<u> </u>

Arbuthnott Community Enterprises Limited

Report of the Accountants to the Directors of
Arbuthnott Community Enterprises Limited

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2025 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

MacDonald Accountancy Services
11 Margaret Street
Stonehaven
Aberdeenshire
AB39 2AY

Date:21/10/25.....

Arbuthnott Community Enterprises Limited

Detailed Income and Expenditure Account
for the Year Ended 31 March 2025

	31.3.25		31.3.24	
	£	£	£	£
Income		-		-
NET SURPLUS		-		-