AARC Services Limited

Financial Statements for period ended 31 October 2025

Charity Number : SC052185

Registered in Scotland : SC747172

AARC SERVICES LTD
Profit & Loss Account
Period Ended 31 October 2025

Income		
Course Fees		23,136
Grants		11,403
		34,539
Expenses		
Website	660	
Stationery	548	
Insurance	601	
EDU	365	
Telephone	3,737	
Misc	4,921	
Bank Charges	137	
Postage	10	
COSCA	2,631	
Room Hire	5,078	
Computer Costs	544	
Tutors	1,673	
Wages	16,538	
Legal Fees	6,953	
Subs	85	
Rent	14,500	
Pro Fees	126	
Repairs	2,000	
	61,106	
Loss for year	-26,567	

AARC SERVICES LTD
Balance Sheet as at 31 October 2025

Fixed Assets	1762
Current Assets	
Bank	3500
Current Liabilities	
Loans	18,590
Accruals	14,642
PAYE/NIC	1,740
	34,972
Net Current Assets	-31,472
Total Assets	-29,710
Reserves	
Bal b/fwd	-3,143
Loss for year 2025	-26,567
	-29,710

Notes to the Accounts

1. **Accounting Convention**

These financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" 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.

2. **Fixed Assets**

A telephone system was purchased and installed on 31st October 2024 at a cost of £1,762

3. **Creditors**

Loan	18,590
Accruals	14,642
HMRC	1,740

The loans have been provided by Mr Hugh Jackson (£8,440) and Aarc Services Ltd (£10,150). The loans are non-interest bearing

PAYE/NIC relates to the amounts due to HMRC as at 31 October 2025