COMPANY REGISTRATION NUMBER: SC448869

PA23 BID Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

PA23 BID Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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PA23 BID Limited

Company Limited by Guarantee

Officers and Professional Advisers

The board of directors	Mr Jamie Mulholland
	Mr Alastair J Baird
	Mr Ross Petro
	Ms Alison Alexis Girvan
	Mr Finlay George Currie
	Mr Peter David Ballard (Resigned 15 April 2024)
	Mr Ross David Moreland (Resigned 4 April 2024)
	Mrs Ciorsdan E Fagan
	Mr Lorn Campbell
	Mr Craig C Wilson (Appointed 4 October 2024)
	Mrs Karen Smith (Appointed 24 March 2025)
	Ms Sheila R McGill (Appointed 12 February 2025)
Company secretary	Euan Macdonald
Registered office	82 Argyll Street
	Dunoon
	Argyll
	PA23 7NJ
Accountants	Ross & Company
	Chartered Accountants
	80 Argyll Street
	Dunoon
	Argyll
	PA23 7NE

PA23 BID Limited

Company Limited by Guarantee

Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of PA23 BID Limited

Year ended 31 March 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 PA23 BID Limited for the year ended 31 March 2025, which comprise the income statement, statement of financial position and the notes to the financial statements 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 www.icas.com/accountspreparationguidance. This report is made solely to the Board of Directors of PA23 BID Limited, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of PA23 BID Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of ICAS as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than PA23 BID Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that PA23 BID Limited 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 PA23 BID Limited. You consider that PA23 BID Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of PA23 BID Limited. 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.

Ross & Company Chartered Accountants
80 Argyll Street Dunoon Argyll PA23 7NE
4 December 2025

PA23 BID Limited

Company Limited by Guarantee

Income Statement

Year ended 31 March 2025

	2025	2024
	£	£
Turnover	**185,974**	171,397
Other income	**1,180**	-
	187,154	171,397
Other charges	**186,808**	170,418
Tax	**66**	334
Profit	**280**	645

PA23 BID Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	2025		2024
	£	£	£
Current assets	**30,780**		36,561
Prepayments and accrued income	**156**		3,750
		30,936	40,311
Creditors: amounts falling due within one year		**5,270**	11,547
Net current assets		**25,666**	28,764
Total assets less current liabilities		**25,666**	28,764
Accruals and deferred income		**14,737**	18,115
		10,929	10,649
Capital and reserves		**10,929**	10,649

Notes to the financial statements

1. Directors' advances, credits and guarantees

There are no directors advances, credits or guarantees.

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the micro-entity provisions.

These financial statements were approved by the board of directors and authorised for issue on 4 December 2025 , and are signed on behalf of the board by:

Ms Alison Alexis Girvan

Director

Company registration number: SC448869

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

PA23 BID Limited

Detailed Income Statement

Year ended 31 March 2025

	2025 £	20
Turnover		
Bid Levy Monies	131,440	121
Event Income	54,534	50
	185,974	17
Other income		
Donation - Dunoon Community Development Trust	1,180	
Other charges		
Event Promotion Costs	120,254	
Manager's Fees & Costs	40,200	
Other Direct Costs	9,650	
Rent & Insurance	4,021	
Travel and subsistence	2,612	
Telephone	841	
Advertising/Print, Stat, Office	843	
General Repairs	466	
Subscriptions	824	
Sundry Expenses	950	
Caitlin Fenilla Admin & Social Media	1,885	
Ballot Costs	307	
Bank charges	767	
Consultancy Fees	100	
Media & Production Costs	-	
Book-keeping Fees	1,920	
Accountancy fees	1,168	
	186,808	
	346	