REGISTERED NUMBER: 11809123 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 November 2024

for

PKG Properties (UK) Ltd

Contents of the Financial Statements for the Year Ended 30 November 2024

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Company Information
for the Year Ended 30 November 2024

DIRECTOR:	Mr Pranav Gupta
REGISTERED OFFICE:	211a Queens Road Smethwick B67 6NX
REGISTERED NUMBER:	11809123 (England and Wales)
ACCOUNTANTS:	Dhillon Accountants Limited Chartered Accountants Office 1 21 Hatherton Street Walsall WS4 2LA

Balance Sheet
30 November 2024

	Notes	30.11.24 £	30.11.23 £
FIXED ASSETS			
Tangible assets	4	553,125	565,519
CURRENT ASSETS			
Debtors	5	603	1,100
Cash at bank		27,174	22,308
		27,777	23,408
CREDITORS			
Amounts falling due within one year	6	(398,203)	(403,192)
NET CURRENT LIABILITIES		(370,426)	(379,784)
TOTAL ASSETS LESS CURRENT LIABILITIES		182,699	185,735
CREDITORS			
Amounts falling due after more than one year	7	(150,304)	(158,565)
PROVISIONS FOR LIABILITIES		(438)	(39)
NET ASSETS		31,957	27,131
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		31,857	27,031
SHAREHOLDERS' FUNDS		31,957	27,131

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 November 2024

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 profit or loss 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 11 June 2025 and were signed by:

Mr Pranav Gupta - Director

1. STATUTORY INFORMATION

PKG Properties (UK) Ltd is a private company, limited by shares , registered in England and Wales. 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 20% on 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 1 (2023 - 1) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 December 2023 and 30 November 2024	587,586	3,390	590,976
DEPRECIATION			
At 1 December 2023	24,461	996	25,457
Charge for year	11,752	642	12,394
At 30 November 2024	36,213	1,638	37,851
NET BOOK VALUE			
At 30 November 2024	551,373	1,752	553,125
At 30 November 2023	563,125	2,394	565,519

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24 £	30.11.23 £
Other debtors	603	1,100

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.24 £	30.11.23 £
Bank loans and overdrafts	22,470	22,740
Taxation and social security	4,133	4,713
Other creditors	371,600	375,739
	398,203	403,192

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.11.24 £	30.11.23 £
Bank loans	150,304	158,565

continued...

8. RELATED PARTY DISCLOSURES

Included in other creditors are the balances due from the companies mentioned below as at 30 November 2024:

- Pharmonline Limited - £3,522 (2023 - £3,522)
- Ashworth Pharmacy Limited - £178,802 (2023 - £178,802)

The all above loans are interest free and repayable on demand.

Mr Pranav Kumar Gupta is director of above mentioned companies as at 30 November 2024.

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.