REGISTERED NUMBER: SC357721 (Scotland)

Unaudited Financial Statements

For The Year Ended 31 March 2025

for

Parklands Property & Maintenance Ltd.

Contents of the Financial Statements
For The Year Ended 31 March 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	8

Parklands Property & Maintenance Ltd.

Company Information
For The Year Ended 31 March 2025

DIRECTORS:	R Salwan A K Sharma E K Sharma
REGISTERED OFFICE:	1 Cambuslang Court Cambuslang Glasgow Strathclyde G32 8FH
REGISTERED NUMBER:	SC357721 (Scotland)
ACCOUNTANTS:	Atkinson Donnelly LLP 1 Cambuslang Court Cambuslang Glasgow Strathclyde G32 8FH

Balance Sheet
31 March 2025

	Notes	31.3.25 £	£	31.3.24 £	£
FIXED ASSETS					
Tangible assets	4		**118,597**		118,250
CURRENT ASSETS					
Stocks		**-**		72,910	
Debtors	5	**129,183**		288,853	
Cash at bank		**205,723**		28,241	
		334,906		390,004	
CREDITORS					
Amounts falling due within one year	6	**137,614**		184,669	
NET CURRENT ASSETS			**197,292**		205,335
TOTAL ASSETS LESS CURRENT LIABILITIES			**315,889**		323,585
CREDITORS					
Amounts falling due after more than one year	7		**-**		(8,238)
PROVISIONS FOR LIABILITIES			**(1,253)**		-
NET ASSETS			**314,636**		315,347
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**314,634**		315,345
SHAREHOLDERS' FUNDS			**314,636**		315,347

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:

(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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2025

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 Board of Directors and authorised for issue on 19 December 2025 and were signed on its behalf by:

E K Sharma - Director

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 31 March 2025

1. STATUTORY INFORMATION

Parklands Property & Maintenance Ltd. is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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 the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments
Debtors
Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors
Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances
Cash and bank balances are measured at the transaction price.

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.

continued...

2. **ACCOUNTING POLICIES - continued**

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2024 - 11) .

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2024	**112,000**	**9,388**	**1,591**
Additions	-	-	-
Disposals	-	(5,738)	(1,591)
At 31 March 2025	**112,000**	**3,650**	-
DEPRECIATION			
At 1 April 2024	-	**8,476**	**1,591**
Charge for year	-	**912**	-
Eliminated on disposal	-	(5,738)	(1,591)
At 31 March 2025	-	**3,650**	-
NET BOOK VALUE			
At 31 March 2025	**112,000**	-	-
At 31 March 2024	112,000	912	-

continued...

4. **TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	**39,617**	**6,402**	**168,998**
Additions	**4,950**	**208**	**5,158**
Disposals	**(29,882)**	**(4,842)**	**(42,053)**
At 31 March 2025	**14,685**	**1,768**	**132,103**
DEPRECIATION			
At 1 April 2024	**34,983**	**5,698**	**50,748**
Charge for year	**3,671**	**228**	**4,811**
Eliminated on disposal	**(29,882)**	**(4,842)**	**(42,053)**
At 31 March 2025	**8,772**	**1,084**	**13,506**
NET BOOK VALUE			
At 31 March 2025	**5,913**	**684**	**118,597**
At 31 March 2024	4,634	704	118,250

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Trade debtors	**125,709**	287,610
Directors' current accounts	**3,474**	1,243
	129,183	288,853

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Bank loans and overdrafts	**-**	7,454
Trade creditors	**73,156**	68,834
Tax	**26,638**	57,474
Social security and other taxes	**9,208**	21,650
VAT	**25,269**	26,757
Other creditors	**184**	-
Accrued expenses	**3,159**	2,500
	137,614	184,669

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

	31.3.25 £	31.3.24 £
Bank loans - 1-2 years	**-**	8,238

continued...

8. RELATED PARTY DISCLOSURES

The company has a loan account with the directors. At the end of the year the directors owed the company £3,474. This loan is interest free and has no fixed repayment terms.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Parklands Property & Maintenance Ltd.

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Parklands Property & Maintenance Ltd. for the year ended 31 March 2025 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the 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 https://icas.com/icas-framework-preparation-of-accounts.

This report is made solely to the Board of Directors of Parklands Property & Maintenance Ltd., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Parklands Property & Maintenance Ltd. and state those matters that we have agreed to state to the Board of Directors of Parklands Property & Maintenance Ltd., as a body, in this report in accordance with the requirements of ICAS as detailed at https://icas.com/icas-framework-preparation-of-accounts. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Parklands Property & Maintenance 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 profit of Parklands Property & Maintenance Ltd.. You consider that Parklands Property & Maintenance Ltd. 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 Parklands Property & Maintenance 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.

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

19 December 2025

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.