REGISTERED NUMBER: SC357721 (Scotland)

Unaudited Financial Statements

For The Period 1 April 2025 to 31 December 2025

for

Parklands Property & Maintenance Ltd.

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Parklands Property & Maintenance Ltd.

Company Information
For The Period 1 April 2025 to 31 December 2025

DIRECTORS:	E K Sharma R Salwan A 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 December 2025

	Notes	31.12.25 £	£	31.3.25 £	£
FIXED ASSETS					
Tangible assets	4		**4,088**		118,597
CURRENT ASSETS					
Debtors	5	**84,605**		129,183	
Cash at bank		**98**		205,723	
		84,703		334,906	
CREDITORS					
Amounts falling due within one year	6	**86,727**		137,614	
NET CURRENT (LIABILITIES)/ASSETS			**(2,024)**		197,292
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,064**		315,889
PROVISIONS FOR LIABILITIES			**2,030**		1,253
NET ASSETS			**34**		314,636
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**32**		314,634
			34		314,636

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 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 December 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 18 September 2026 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 Period 1 April 2025 to 31 December 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.

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
Motor vehicles	- 25% on cost
Computer equipment	- 25% on reducing balance

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 period 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 period 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 period was 2 (2025 - 10) .

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2025	**112,000**	**3,650**	**14,685**	**1,768**	**132,103**
Disposals	**(112,000)**	-	-	-	**(112,000)**
At 31 December 2025	**-**	**3,650**	**14,685**	**1,768**	**20,103**
DEPRECIATION					
At 1 April 2025 and 31 December 2025	**-**	**3,650**	**11,110**	**1,255**	**16,015**
NET BOOK VALUE					
At 31 December 2025	**-**	**-**	**3,575**	**513**	**4,088**
At 31 March 2025	112,000	-	3,575	513	116,088

5. **DEBTORS**

	31.12.25 £	31.3.25 £
Amounts falling due within one year:		
Trade debtors	**17,425**	125,709
Other debtors	**-**	3,474
	17,425	129,183

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5. DEBTORS - continued

	31.12.25	31.3.25
	£	£
Amounts falling due after more than one year:		
Amounts owed by group undertakings	**67,180**	-
Aggregate amounts	**84,605**	129,183

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.3.25
	£	£
Trade creditors	**19,863**	73,156
Taxation and social security	**64,602**	61,115
Other creditors	**2,262**	3,343
	86,727	137,614

7. RELATED PARTY DISCLOSURES

The directors are also directors of Property One Ltd and Argon Enterprises Ltd. At the end of the year the amount owed to Parklands Property & Maintenance Ltd by Property One Ltd was £794 and by Argon Enterprises Ltd was £66,416. There is no interest charged on these balances and no fixed repayment terms.

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.