REGISTERED NUMBER: SC684621 (Scotland)

Unaudited Financial Statements for the Year Ended 31 December 2022

for

PJK Design Ltd

Contents of the Financial Statements
for the Year Ended 31 December 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Report of the Accountants	5

Company Information
for the Year Ended 31 December 2022

DIRECTOR:	P Kavanagh
SECRETARY:	Mrs C L Kavanagh
REGISTERED OFFICE:	2nd Floor 22-24 Blythswood Square Glasgow G2 4BG
REGISTERED NUMBER:	SC684621 (Scotland)
ACCOUNTANTS:	Wallace White Accountants 2nd Floor 22-24 Blythswood Square Glasgow G2 4BG

Balance Sheet
31 December 2022

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Tangible assets	4		840		1,120
CURRENT ASSETS					
Debtors	5	910		-	
Cash at bank		701		5,385	
		1,611		5,385	
CREDITORS					
Amounts falling due within one year	6	2,304		6,274	
NET CURRENT LIABILITIES			(693)		(889)
TOTAL ASSETS LESS CURRENT LIABILITIES			147		231
PROVISIONS FOR LIABILITIES			160		213
NET (LIABILITIES)/ASSETS			(13)		18
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			(14)		17
SHAREHOLDERS' FUNDS			(13)		18

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 13 April 2023 and were signed by:

P Kavanagh - Director

1. STATUTORY INFORMATION

PJK Design 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 each asset over its estimated useful life.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 (2021 - 1) .

continued...

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 January 2022 and 31 December 2022	1,400
DEPRECIATION	
At 1 January 2022	280
Charge for year	280
At 31 December 2022	560
NET BOOK VALUE	
At 31 December 2022	840
At 31 December 2021	1,120

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	910	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	-	(1)
Taxation and social security	1,479	3,379
Other creditors	825	2,896
	2,304	6,274

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

Included in other debtors/creditors are amounts due by the director £910 (2021: due to director £2,176)

Report of the Accountants to the Director of
PJK Design Ltd

The following reproduces the text of the report prepared for the director 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 Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2022 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Wallace White Accountants
2nd Floor
22-24 Blythswood Square
Glasgow
G2 4BG

13 April 2023

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.