

Unaudited Financial Statements
For The Year Ended 31 October 2024
for
Cjp Property Maintenance Limited

**Contents of the Financial Statements
For The Year Ended 31 October 2024**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	7

Cjp Property Maintenance Limited

**Company Information
For The Year Ended 31 October 2024**

DIRECTORS:

C J Park
J Robertson

REGISTERED OFFICE:

11 Glencairn Road
Greenock
PA16 0NB

REGISTERED NUMBER:

SC748021 (Scotland)

ACCOUNTANTS:

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

Cjp Property Maintenance Limited (Registered number: SC748021)

**Balance Sheet
31 October 2024**

	Notes	31.10.24	£	31.10.23	£
FIXED ASSETS					
Tangible assets	4		13,711		9,415
Investments	5		<u>1</u>		<u>1</u>
			13,712		9,416
CURRENT ASSETS					
Debtors	6	2,175		-	
Cash at bank		<u>8,298</u>		<u>7,127</u>	
		10,473		7,127	
CREDITORS					
Amounts falling due within one year	7	<u>13,468</u>		<u>14,596</u>	
NET CURRENT LIABILITIES			<u>(2,995)</u>		<u>(7,469)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			10,717		1,947
CREDITORS					
Amounts falling due after more than one year	8		(7,824)		-
PROVISIONS FOR LIABILITIES	9		<u>(1,539)</u>		<u>(1,789)</u>
NET ASSETS			<u>1,354</u>		<u>158</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>1,254</u>		<u>58</u>
SHAREHOLDERS' FUNDS			<u>1,354</u>		<u>158</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 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

Balance Sheet - continued
31 October 2024

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 30 July 2025 and were signed on its behalf by:

C J Park - Director

**Notes to the Financial Statements
For The Year Ended 31 October 2024**

1. STATUTORY INFORMATION

Cjp Property Maintenance Limited 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.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer equipment	- 20% on cost

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

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.

Notes to the Financial Statements - continued
For The Year Ended 31 October 2024

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2023 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 November 2023	-	2,100	7,500	1,569	11,169
Additions	-	-	10,000	279	10,279
Disposals	-	-	(4,000)	-	(4,000)
Reclassification/transfer	<u>2,100</u>	<u>(2,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2024	<u>2,100</u>	<u>-</u>	<u>13,500</u>	<u>1,848</u>	<u>17,448</u>
DEPRECIATION					
At 1 November 2023	-	315	1,125	314	1,754
Charge for year	268	-	1,946	369	2,583
Eliminated on disposal	-	-	(600)	-	(600)
Reclassification/transfer	<u>315</u>	<u>(315)</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 October 2024	<u>583</u>	<u>-</u>	<u>2,471</u>	<u>683</u>	<u>3,737</u>
NET BOOK VALUE					
At 31 October 2024	<u>1,517</u>	<u>-</u>	<u>11,029</u>	<u>1,165</u>	<u>13,711</u>
At 31 October 2023	<u>-</u>	<u>1,785</u>	<u>6,375</u>	<u>1,255</u>	<u>9,415</u>

Notes to the Financial Statements - continued
For The Year Ended 31 October 2024

5. **FIXED ASSET INVESTMENTS**

		Shares in group undertakings £
COST		
At 1 November 2023		
and 31 October 2024		<u>1</u>
NET BOOK VALUE		
At 31 October 2024		<u>1</u>
At 31 October 2023		<u>1</u>

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

	31.10.24	31.10.23
	£	£
Other debtors	<u>2,175</u>	<u>-</u>

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

	31.10.24	31.10.23
	£	£
Hire purchase contracts	1,756	-
Taxation and social security	3,688	1,404
Other creditors	<u>8,024</u>	<u>13,192</u>
	<u>13,468</u>	<u>14,596</u>

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

	31.10.24	31.10.23
	£	£
Hire purchase contracts	<u>7,824</u>	<u>-</u>

9. **PROVISIONS FOR LIABILITIES**

	31.10.24	31.10.23
	£	£
Deferred tax	<u>1,539</u>	<u>1,789</u>

	Deferred tax
	£
Balance at 1 November 2023	1,789
Provided during year	<u>(250)</u>
Balance at 31 October 2024	<u>1,539</u>

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Cjp Property Maintenance Limited**

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 Cjp Property Maintenance Limited for the year ended 31 October 2024 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 Cjp Property Maintenance Limited, 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 Cjp Property Maintenance Limited and state those matters that we have agreed to state to the Board of Directors of Cjp Property Maintenance Limited, 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 Cjp Property Maintenance 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 Cjp Property Maintenance Limited. You consider that Cjp Property Maintenance 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 Cjp Property Maintenance 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.

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

30 July 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.