

PECAA UK LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 19 JUNE 2023 TO 30 JUNE 2024

PECAA UK LTD
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PECAA UK LTD
Balance Sheet
As At 30 June 2024

Registered number: SC773003

		30 June 2024	
	Notes	£	£
FIXED ASSETS			
Investment Properties	4		722,225
			722,225
CURRENT ASSETS			
Debtors	5	150	
Cash at bank and in hand		902	
		1,052	
Creditors: Amounts Falling Due Within One Year	6	(723,125)	
NET CURRENT ASSETS (LIABILITIES)			(722,073)
TOTAL ASSETS LESS CURRENT LIABILITIES			152
NET ASSETS			152
CAPITAL AND RESERVES			
Called up share capital	7		150
Profit and Loss Account			2
SHAREHOLDERS' FUNDS			152

For the period ending 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Ms P Ferguson

Director

15/03/2025

The notes on pages 2 to 3 form part of these financial statements.

PECAA UK LTD
Notes to the Financial Statements
For the Period 19 June 2023 to 30 June 2024

1. General Information

PECAA UK LTD is a private company, limited by shares, incorporated in Scotland, registered number SC773003 . The registered office is 1 North Gyle Farm Court, Edinburgh, Scotland, EH12 8LQ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. The fair value of consideration takes into account trade discounts. Turnover is recognised on the accruals basis.

2.3. Investment Properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

2.4. Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other. Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and bank balances, are measured at transaction price including transaction costs.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.5. Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include deposits held at call with banks.

3. Average Number of Employees

Average number of employees, including directors, during the period was: 1

4. Investment Property

	30 June 2024
	£
Fair Value	
As at 19 June 2023	-
Additions	722,225
As at 30 June 2024	<u>722,225</u>

5. Debtors

	30 June 2024
	£
Due within one year	
Other debtors	<u>150</u>

PECAA UK LTD
Notes to the Financial Statements (continued)
For the Period 19 June 2023 to 30 June 2024

6. Creditors: Amounts Falling Due Within One Year

	30 June 2024
	£
Other creditors	723,125
	<u><u> </u></u>

7. Share Capital

	30 June 2024
	£
Allotted, Called up and fully paid	150
	<u><u> </u></u>

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.