Registered number: SC773003

PECAA UK LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

PECAA UK LTD
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PECAA UK LTD
Balance Sheet
As At 30 June 2025

Registered number: SC773003

	Notes	30 June 2025		30 June 2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		934		-
Investment Properties	**5**		722,225		722,225
			723,159		722,225
CURRENT ASSETS					
Debtors	**6**	150		150	
Cash at bank and in hand		689		902	
		839		1,052	
Creditors: Amounts Falling Due Within One Year	**7**	(322,995)		(723,125)	
NET CURRENT ASSETS (LIABILITIES)			(322,156)		(722,073)
TOTAL ASSETS LESS CURRENT LIABILITIES			401,003		152
Creditors: Amounts Falling Due After More Than One Year	**8**		(376,027)		-
NET ASSETS			24,976		152
CAPITAL AND RESERVES					
Called up share capital	**9**		150		150
Profit and Loss Account			24,826		2
SHAREHOLDERS' FUNDS			24,976		152

For the year ending 30 June 2025 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
30/03/2026

The notes on pages 3 to 5 form part of these financial statements.

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. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	20% on Cost

2.4. 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.

2.5. 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.

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

2.7. **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 year was: 1 (2024: 1)

4. **Tangible Assets**

	Computer Equipment
	£
Cost	
As at 1 July 2024	-
Additions	1,168
As at 30 June 2025	1,168
Depreciation	
As at 1 July 2024	-
Provided during the period	234
As at 30 June 2025	234
Net Book Value	
As at 30 June 2025	934
As at 1 July 2024	-

5. **Investment Property**

	30 June 2025
	£
Fair Value	
As at 1 July 2024 and 30 June 2025	722,225

6. **Debtors**

	30 June 2025	30 June 2024
	£	£
Due within one year		
Other debtors	150	150

7. **Creditors: Amounts Falling Due Within One Year**

	30 June 2025	30 June 2024
	£	£
Other creditors	316,875	723,125
Taxation and social security	6,120	-
	322,995	723,125

8. **Creditors: Amounts Falling Due After More Than One Year**

	30 June 2025	30 June 2024
	£	£
Bank loans	376,027	-

9. **Share Capital**

	30 June 2025	30 June 2024
	£	£
Allotted, Called up and fully paid	150	150

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.