REGISTERED NUMBER: SC799293 (Scotland)

Financial Statements For The Period 15 February 2024 to 31 March 2025

for

Plaza Events Ltd

Contents of the Financial Statements
For The Period 15 February 2024 to 31 March 2025

	Page
Company Information	1
Abridged Statement of Financial Position	2
Notes to the Financial Statements	4

Plaza Events Ltd

Company Information
For The Period 15 February 2024 to 31 March 2025

DIRECTOR:	P Ritchie
REGISTERED OFFICE:	C/O Robb Ferguson 70 West Regent Street Glasgow G2 2QZ
REGISTERED NUMBER:	SC799293 (Scotland)
ACCOUNTANTS:	Robb Ferguson Chartered Accountants Regent Court 70 West Regent Street Glasgow G2 2QZ

Abridged Statement of Financial Position
31 March 2025

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		**82,676**
CURRENT ASSETS			
Debtors		**206,554**	
CREDITORS			
Amounts falling due within one year		**200,556**	
NET CURRENT ASSETS			**5,998**
TOTAL ASSETS LESS CURRENT LIABILITIES			**88,674**
CREDITORS			
Amounts falling due after more than one year			**(50,069)**
PROVISIONS FOR LIABILITIES			**(1,422)**
NET ASSETS			**37,183**
CAPITAL AND RESERVES			
Called up share capital			**1**
Retained earnings			**37,182**
			37,183

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2025 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 notes form part of these financial statements

continued...

Abridged Statement of Financial Position - continued
31 March 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Statement of Comprehensive Income and an abridged Statement of Financial Position for the period ended 31 March 2025 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the director and authorised for issue on 14 November 2025 and were signed by:

P Ritchie - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Plaza Events 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixed plant and equipment	- 20% on cost
Motor vehicles	- 25% on cost

Financial instruments
Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

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 statement of financial position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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 statement of financial position 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

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 .

4. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
Additions	**6,283**
Reclassification/transfer	**357,136**
At 31 March 2025	**363,419**
DEPRECIATION	
Charge for period	**61,993**
Reclassification/transfer	**218,750**
At 31 March 2025	**280,743**
NET BOOK VALUE	
At 31 March 2025	**82,676**

continued...

4. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Totals £
COST	
Reclassification/transfer	**114,895**
At 31 March 2025	**114,895**
DEPRECIATION	
Charge for period	**25,923**
Reclassification/transfer	**78,433**
At 31 March 2025	**104,356**
NET BOOK VALUE	
At 31 March 2025	**10,539**

5. RELATED PARTY DISCLOSURES

At the year end Plaza Events Ltd owed a balance of £95,000 to 3rd Resource Limited. This company is a related party to Plaza Events Ltd due to the directors being close family members. No interest is due on the loan.

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.