

**PJ HAMBROOK LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**PJ HAMBROOK LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**PJ HAMBROOK LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Directors</b>	Mr P Calvesbert Ms K Sharp
<b>Company Number</b>	08190289 (England and Wales)
<b>Registered Office</b>	Southsea Leisure Park Melville Road Southsea Hampshire PO4 9TB United Kingdom
<b>Accountants</b>	SJS Advsiory Ltd Office 20, 5 Charter House Lord Montgomery Way Portsmouth Hampshire PO1 2SN

**PJ HAMBROOK LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	5	5,600,000	5,601,134
<b>Current assets</b>			
Inventories		688,559	-
Debtors	6	53,404	113,611
Cash at bank and in hand		6,730	1,390
		<u>748,693</u>	<u>115,001</u>
<b>Creditors: amounts falling due within one year</b>	7	(2,477,829)	(1,239,345)
<b>Net current liabilities</b>		<u>(1,729,136)</u>	<u>(1,124,344)</u>
<b>Total assets less current liabilities</b>		3,870,864	4,476,790
<b>Creditors: amounts falling due after more than one year</b>	8	(34,166)	(44,167)
<b>Net assets</b>		<u>3,836,698</u>	<u>4,432,623</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Revaluation reserve		5,112,788	5,112,788
Profit and loss account		<u>(1,276,091)</u>	<u>(680,166)</u>
<b>Shareholders' funds</b>		<u>3,836,698</u>	<u>4,432,623</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 23 October 2023 and were signed on its behalf by

Mr P Calvesbert  
Director

Company Registration No. 08190289

**PJ HAMBROOK LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

PJ Hambrook Limited is a private company, limited by shares, registered in England and Wales, registration number 08190289. The registered office is Southsea Leisure Park, McIlville Road, Southsea, Hampshire, PO4 9TB, United Kingdom.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings: Land is initially recognised at cost and revalued where applicable. Buildings are initially recognised at cost and are depreciated over their useful economical life.

Plant & machinery: 25% on cost

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***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.

**PJ HAMBROOK LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Intangible fixed assets**

**Goodwill**  
**£**

**Cost**

At 1 April 2022

380,000

At 31 March 2023

380,000

**Amortisation**

At 1 April 2022

380,000

At 31 March 2023

380,000

**Net book value**

At 31 March 2023

-

**5 Tangible fixed assets**

**Land &  
buildings**  
**£**

**Plant &  
machinery**  
**£**

**Total**  
**£**

**Cost or valuation**

At cost

At cost

At 1 April 2022

5,600,000

183,465

5,783,465

At 31 March 2023

5,600,000

183,465

5,783,465

**Depreciation**

At 1 April 2022

-

182,331

182,331

Charge for the year

-

1,134

1,134

At 31 March 2023

-

183,465

183,465

**Net book value**

At 31 March 2023

5,600,000

-

5,600,000

At 31 March 2022

5,600,000

1,134

5,601,134

**6 Debtors**

**2023**  
**£**

**2022**  
**£**

**Amounts falling due within one year**

VAT

7,938

-

Trade debtors

5,740

552

Amounts due from group undertakings etc.

-

87,869

Other debtors

39,726

25,190

53,404

113,611

**7 Creditors: amounts falling due within one year**

**2023**  
**£**

**2022**  
**£**

Obligations under finance leases and hire purchase contracts

243,715

-

Trade creditors

36,659

3,655

Amounts owed to group undertakings and other participating interests

2,197,455

1,230,908

Taxes and social security

-

4,117

Other creditors

-

665

2,477,829

1,239,345

**PJ HAMBROOK LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	34,166	44,167

**9 Transactions with related parties**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**10 Controlling party**

The ultimate parent company is PJ Holdings (UK) Ltd registered in England & Wales.

The ultimate controlling party is Mr P Calvesbert.

**11 Average number of employees**

During the year the average number of employees was 2 (2022: 2).

