

POOKAMA LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Murphy Salisbury Limited
Chartered Accountants
Celixir House
Stratford Business and Technology Park
Stratford-upon-Avon
Warwickshire
CV37 7GZ

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FOR THE YEAR ENDED 31 MARCH 2023

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POOKAMA LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTOR: Mrs C McLean

SECRETARY: Mrs C McLean

REGISTERED OFFICE: 5 Bank Street
Aberfeldy
Perthshire
PH15 2BB

REGISTERED NUMBER: SC420269 (Scotland)

ACCOUNTANTS: Murphy Salisbury Limited
Chartered Accountants
Celixir House
Stratford Business and Technology Park
Stratford-upon-Avon
Warwickshire
CV37 7GZ

POOKAMA LIMITED (REGISTERED NUMBER: SC420269)

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		-		179
CURRENT ASSETS					
Debtors	5	-		345	
Cash at bank		<u>1,460</u>		<u>2,283</u>	
		1,460		2,628	
CREDITORS					
Amounts falling due within one year	6	<u>400</u>		<u>990</u>	
NET CURRENT ASSETS			<u>1,060</u>		<u>1,638</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,060</u>		<u>1,817</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			<u>60</u>		<u>817</u>
			<u>1,060</u>		<u>1,817</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 26 September 2023 and were signed by:

Mrs C McLean - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

Pookama 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 each asset over its estimated useful life.

Fixtures and fittings - 33% straight line basis

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

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 NIL (2022 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. **TANGIBLE FIXED ASSETS**

Fixtures
and
fittings
£

COST

At 1 April 2022
and 31 March 2023

3,849

DEPRECIATION

At 1 April 2022

3,670

Charge for year

179

At 31 March 2023

3,849

NET BOOK VALUE

At 31 March 2023

-

At 31 March 2022

179

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

2023

2022

£

£

Other debtors

-

345

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

2023

2022

£

£

Other creditors

400

990

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.