

KPJS (DUNDEE) LIMITED

**Company Registration Number:
SC431326 (Scotland)**

Unaudited statutory accounts for the year ended 31 December 2022

Period of accounts

Start date: 1 January 2022

End date: 31 December 2022

KPJS (DUNDEE) LIMITED

Contents of the Financial Statements for the Period Ended 31 December 2022

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Balance sheet notes

KPJS (DUNDEE) LIMITED

Directors' report period ended 31 December 2022

The directors present their report with the financial statements of the company for the period ended 31 December 2022

Principal activities of the company

Dental Practice

Directors

The director shown below has held office during the whole of the period from
1 January 2022 to 31 December 2022

K Wallace

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on
29 December 2023

And signed on behalf of the board by:

Name: K Wallace

Status: Director

KPJS (DUNDEE) LIMITED

Balance sheet

As at 31 December 2022

	<i>Notes</i>	<i>2022</i>	<i>2021</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets:	3	0	8,000
Tangible assets:	4	42,106	49,536
Total fixed assets:		<u>42,106</u>	<u>57,536</u>
Current assets			
Stocks:	5	2,000	2,000
Cash at bank and in hand:		28,665	54,155
Total current assets:		<u>30,665</u>	<u>56,155</u>
Creditors: amounts falling due within one year:	6	(70,856)	(97,355)
Net current assets (liabilities):		<u>(40,191)</u>	<u>(41,200)</u>
Total assets less current liabilities:		<u>1,915</u>	<u>16,336</u>
Total net assets (liabilities):		<u>1,915</u>	<u>16,336</u>
Capital and reserves			
Called up share capital:		3	3
Profit and loss account:		1,912	16,333
Total Shareholders' funds:		<u>1,915</u>	<u>16,336</u>

The notes form part of these financial statements

KPJS (DUNDEE) LIMITED

Balance sheet statements

For the year ending 31 December 2022 the company was entitled to exemption 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.

The directors have chosen not to file a copy of the company's profit and loss account.

**This report was approved by the board of directors on 29 December 2023
and signed on behalf of the board by:**

Name: K Wallace
Status: Director

The notes form part of these financial statements

KPJS (DUNDEE) LIMITED

Notes to the Financial Statements

for the Period Ended 31 December 2022

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied.

Tangible fixed assets depreciation policy

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent impairment losses.

Other accounting policies

Deferred tax Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference
Pension costs and other post-retirement benefits The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit and loss in the period to which they relate.
Going Concern After reviewing the forecasts and projections, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Director continues to support the company with his Loan to the company. The company therefore continues to adopt the going concern basis in preparing its financial statements.

KPJS (DUNDEE) LIMITED

Notes to the Financial Statements for the Period Ended 31 December 2022

2. Employees

	<i>2022</i>	<i>2021</i>
Average number of employees during the period	4	4

KPJS (DUNDEE) LIMITED

Notes to the Financial Statements

for the Period Ended 31 December 2022

3. Intangible assets

	Goodwill	Other	Total
Cost	£	£	£
At 1 January 2022	80,000		80,000
Additions			
Disposals			
Revaluations			
Transfers			
At 31 December 2022	80,000		80,000
Amortisation			
At 1 January 2022	72,000		72,000
Charge for year	8,000		8,000
On disposals			
Other adjustments			
At 31 December 2022	80,000		80,000
Net book value			
At 31 December 2022	0		0
At 31 December 2021	8,000		8,000

KPJS (DUNDEE) LIMITED

Notes to the Financial Statements

for the Period Ended 31 December 2022

4. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 January 2022			141,120			141,120
Additions						
Disposals						
Revaluations						
Transfers						
At 31 December 2022			141,120			141,120
Depreciation						
At 1 January 2022			91,584			91,584
Charge for year			7,430			7,430
On disposals						
Other adjustments						
At 31 December 2022			99,014			99,014
Net book value						
At 31 December 2022			42,106			42,106
At 31 December 2021			49,536			49,536

KPJS (DUNDEE) LIMITED

Notes to the Financial Statements for the Period Ended 31 December 2022

5. Stocks

	<i>2022</i>	<i>2021</i>
	£	£
Stocks	2,000	2,000
Total	<u>2,000</u>	<u>2,000</u>

KPJS (DUNDEE) LIMITED

Notes to the Financial Statements for the Period Ended 31 December 2022

6. Creditors: amounts falling due within one year note

	2022	2021
	£	£
Bank loans and overdrafts	40,280	45,169
Amounts due under finance leases and hire purchase contracts	16,770	19,745
Taxation and social security	7,114	11,525
Accruals and deferred income	1,200	2,824
Other creditors	5,492	18,092
Total	<u>70,856</u>	<u>97,355</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.