

**MK BLACKSMITH LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**MK BLACKSMITH LTD**  
**UNAUDITED ACCOUNTS**  
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**MK BLACKSMITH LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Director</b>	Marek Koprowski
<b>Company Number</b>	SC591748 (Scotland)
<b>Registered Office</b>	Unit 4 Nether Friarton, Friarton Road Perth Perthshire PH2 8DF United Kingdom
<b>Accountants</b>	Fraser + Accountants 3 Barossa Place Perth Perthshire PH1 5HG

**MK BLACKSMITH LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	9,857	12,321
<b>Current assets</b>			
Debtors	5	6,612	16,389
Cash at bank and in hand		4,931	-
		<u>11,543</u>	<u>16,389</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(21,375)	(27,383)
<b>Net current liabilities</b>		<u>(9,832)</u>	<u>(10,994)</u>
<b>Net assets</b>		25	1,327
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		23	1,325
<b>Shareholders' funds</b>		<u>25</u>	<u>1,327</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 director acknowledges his 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 and authorised for issue on 12 December 2023 and were signed on its behalf by

Marek Koprowski  
Director

Company Registration No. SC591748

**MK BLACKSMITH LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

MK Blacksmith Ltd is a private company, limited by shares, registered in Scotland, registration number SC591748. The registered office is Unit 4, Nether Friarton, Friarton Road, Perth, Perthshire, PH2 8DF, 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.

***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:

Plant & machinery	20% Reducing balance
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**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 1 April 2022	12,321
At 31 March 2023	12,321
<b>Depreciation</b>	
Charge for the year	2,464
At 31 March 2023	2,464
<b>Net book value</b>	
At 31 March 2023	9,857
At 31 March 2022	12,321

**5 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	390	-
Other debtors	6,222	16,389
	6,612	16,389

**MK BLACKSMITH LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	16,133	-
VAT	11,540	-
Trade creditors	1,363	-
Taxes and social security	613	-
Other creditors	-	27,383
Loans from directors	(8,274)	-
	<u>21,375</u>	<u>27,383</u>

**7 Loans to directors**

	<b>Brought Forward</b>	<b>Advance/ credit</b>	<b>Repaid</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Marek Koprowski				
Director's current account	-	8,274	-	8,274
	<u>-</u>	<u>8,274</u>	<u>-</u>	<u>8,274</u>

The directors current account balance was cleared by 31 August 2023 - £2,584 cash input plus a dividend of £3,000

**8 Average number of employees**

During the year the average number of employees was 1 (2022: 1).

