

Unaudited Financial Statements for the Year Ended 30 June 2024

for

3j Hunter Limited

**Contents of the Financial Statements
for the Year Ended 30 June 2024**

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

3j Hunter Limited
Company Information
for the Year Ended 30 June 2024

DIRECTOR: Ms V K White

REGISTERED OFFICE: Coruisk Dennistoun Road
Langbank
Port Glasgow
PA14 6XH

REGISTERED NUMBER: SC600164 (Scotland)

ACCOUNTANTS: Summit Accountants Limited
M.01 Tomorrow
MediaCityUK
Salford
Greater Manchester
M50 2AB

3j Hunter Limited (Registered number: SC600164)

**Statement of Financial Position
30 June 2024**

	Notes	30.6.24 £	£	30.6.23 £	£
FIXED ASSETS					
Tangible assets	4		6,732		7,077
CURRENT ASSETS					
Debtors	5	17,943		20,562	
Prepayments and accrued income		363		642	
Cash at bank		<u>13,218</u>		<u>11,258</u>	
		31,524		32,462	
CREDITORS					
Amounts falling due within one year	6	<u>6,739</u>		<u>23,160</u>	
NET CURRENT ASSETS			<u>24,785</u>		<u>9,302</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			31,517		16,379
PROVISIONS FOR LIABILITIES			<u>1,683</u>		<u>1,769</u>
NET ASSETS			<u><u>29,834</u></u>		<u><u>14,610</u></u>
CAPITAL AND RESERVES					
Called up share capital			200		200
Retained earnings			<u>29,634</u>		<u>14,410</u>
			<u><u>29,834</u></u>		<u><u>14,610</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 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 notes form part of these financial statements

3j Hunter Limited (Registered number: SC600164)

**Statement of Financial Position - continued
30 June 2024**

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 December 2024 and were signed by:

Ms V K White - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2024**

1. **STATUTORY INFORMATION**

3j Hunter 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. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Turnover

Turnover is recognised when, and to the extent that, the company obtains the right to consideration. The point of recognition is after the service has been performed, when the risk and rewards associated with the goods/services have been transferred or in accordance with contractual terms. Turnover excludes value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 20% on cost

Taxation

Taxation for the year 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

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 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.

Hire purchase and leasing commitments

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

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 or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

2. ACCOUNTING POLICIES - continued

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2023 - 1).

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2023	12,106
Additions	<u>2,400</u>
At 30 June 2024	<u>14,506</u>
DEPRECIATION	
At 1 July 2023	5,029
Charge for year	<u>2,745</u>
At 30 June 2024	<u>7,774</u>
NET BOOK VALUE	
At 30 June 2024	<u>6,732</u>
At 30 June 2023	<u>7,077</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24 £	30.6.23 £
Trade debtors	4,650	20,562
Other debtors	<u>13,293</u>	<u>-</u>
	<u>17,943</u>	<u>20,562</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24 £	30.6.23 £
Bank loans and overdrafts	110	1,997
Trade creditors	742	497
Amounts owed to associates	101	132
Taxation and social security	5,786	5,416
Other creditors	<u>-</u>	<u>15,118</u>
	<u>6,739</u>	<u>23,160</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2024**

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

As of 30 June 2024 £13,293 was owed by the director to the company.
No formal repayment terms have been agreed.

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.