

**Unaudited Financial Statements for the Year Ended 30 June 2023**

**for**

**3j Hunter Limited**

**Contents of the Financial Statements  
for the Year Ended 30 June 2023**

|  | <b>Page</b> |
|--|-------------|
| <b>Company Information</b>               | 1           |
| <b>Statement of Financial Position</b>   | 2           |
| <b>Notes to the Financial Statements</b> | 4           |

**3j Hunter Limited**  
**Company Information**  
**for the Year Ended 30 June 2023**

**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 2023**

|  | Notes | 30.6.23<br>£  | £                    | 30.6.22<br>£  | £                    |
|--|-------|---------------|----------------------|---------------|----------------------|
| <b>FIXED ASSETS</b>                          |       |               |                      |               |                      |
| Tangible assets                              | 4     |               | 7,077                |               | 1,957                |
| <b>CURRENT ASSETS</b>                        |       |               |                      |               |                      |
| Debtors                                      | 5     | 20,562        |                      | 36,590        |                      |
| Prepayments and accrued income               |       | 642           |                      | -             |                      |
| Cash at bank                                 |       | <u>11,258</u> |                      | <u>12,380</u> |                      |
|  |       | 32,462        |                      | 48,970        |                      |
| <b>CREDITORS</b>                             |       |               |                      |               |                      |
| Amounts falling due within one year          | 6     | <u>23,160</u> |                      | <u>7,648</u>  |                      |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u>9,302</u>         |               | <u>41,322</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | 16,379               |               | 43,279               |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |               | <u>1,769</u>         |               | <u>372</u>           |
| <b>NET ASSETS</b>                            |       |               | <u><u>14,610</u></u> |               | <u><u>42,907</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                      |               |                      |
| Called up share capital                      |       |               | 200                  |               | 200                  |
| Retained earnings                            |       |               | <u>14,410</u>        |               | <u>42,707</u>        |
|  |       |               | <u><u>14,610</u></u> |               | <u><u>42,907</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

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

**3j Hunter Limited (Registered number: SC600164)**

**Statement of Financial Position - continued**  
**30 June 2023**

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 26 March 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 2023**

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 2023

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 (2022 - 1).

4. TANGIBLE FIXED ASSETS

|                       | Plant and<br>machinery<br>etc<br>£ |
|-----------------------|------------------------------------|
| <b>COST</b>           |                                    |
| At 1 July 2022        | 4,299                              |
| Additions             | <u>7,807</u>                       |
| At 30 June 2023       | <u>12,106</u>                      |
| <b>DEPRECIATION</b>   |                                    |
| At 1 July 2022        | 2,342                              |
| Charge for year       | <u>2,687</u>                       |
| At 30 June 2023       | <u>5,029</u>                       |
| <b>NET BOOK VALUE</b> |                                    |
| At 30 June 2023       | <u>7,077</u>                       |
| At 30 June 2022       | <u>1,957</u>                       |

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                            | 30.6.23<br>£  | 30.6.22<br>£  |
|----------------------------|---------------|---------------|
| Trade debtors              | 20,562        | 15,308        |
| Amounts owed by associates | -             | 500           |
| Other debtors              | <u>-</u>      | <u>20,782</u> |
|                            | <u>20,562</u> | <u>36,590</u> |

**3j Hunter Limited (Registered number: SC600164)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

| 6. <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | 30.6.23       | 30.6.22      |
|--|---------------|--------------|
|  | £             | £            |
| Bank loans and overdrafts                                | 1,997         | -            |
| Trade creditors  | 497           | 117          |
| Amounts owed to associates                               | 132           | -            |
| Taxation and social security                             | 5,416         | 6,756        |
| Other creditors  | <u>15,118</u> | <u>775</u>   |
|  | <u>23,160</u> | <u>7,648</u> |

**7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

As of 30 June 2023 £15,118 was owed to the director from 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.