



Registered Number: SC636663
Scotland

21 DEGREES PLUMBING LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 August 2024

End date: 31 July 2025

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Director	Marcin GAPINSKI
Registered Number	SC636663
Registered Office	208 OVERTON ROAD KIRKCALDY KY1 3JG
Accountants	J & K Accounts Ltd Honeysuckle Cottage Cambo Kinross KY13 0NX

21 DEGREES PLUMBING LIMITED
Statement of Financial Position
As at 31 July 2025

		2025		2024
	£	£	£	£
Fixed assets		1,128		1,953
Current assets	22,218		12,416	
Prepayments and accrued income	0		(2,250)	
Creditors: amount falling due within one year	(1,234)		8,609	
Net current assets		20,984		18,775
Total assets less current liabilities		22,112		20,728
Net assets		22,112		20,728
Capital and reserves		22,112		20,728

NOTES TO THE ACCOUNTS

General Information

21 DEGREES PLUMBING LIMITED is a private company, limited by shares, registered in Scotland, registration number SC636663, registration address 208 OVERTON ROAD, KIRKCALDY, KY1 3JG.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Straight Line
Fixtures and Fittings	25% Straight Line

2. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Total
	£	£	£
At 01 August 2024	1,018	7,566	8,584
Additions	326	899	1,225
Disposals	-	-	-
At 31 July 2025	1,344	8,465	9,809
Depreciation			
At 01 August 2024	682	5,949	6,631
Charge for year	335	1,715	2,050
On disposals	-	-	-
At 31 July 2025	1,017	7,664	8,681
Net book values			
Closing balance as at 31 July 2025	327	801	1,128
Opening balance as at 01 August 2024	336	1,617	1,953

3. Average number of employees

Average number of employees during the year was 1 (2024 : 1).

For the year ended 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's Responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 16 September 2025 and were signed by:

Marcin GAPINSKI
Director

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.