

**PANJUICE LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**PanJuice Ltd**  
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**PanJuice Ltd**  
**Balance Sheet**  
**As At 31 August 2023**

Registered number: 13579680

		31 August 2023		31 August 2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		275,996		275,996
			<u>275,996</u>		<u>275,996</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		444		646	
		<u>444</u>		<u>646</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(98,708 )		(90,599 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(98,264 )</u>		<u>(89,953 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>177,732</u>		<u>186,043</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6		<u>(191,980 )</u>		<u>(191,980 )</u>
<b>NET LIABILITIES</b>			<u>(14,248 )</u>		<u>(5,937 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		1		1
Profit and Loss Account			<u>(14,249 )</u>		<u>(5,938 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(14,248)</u>		<u>(5,937)</u>

**PanJuice Ltd**  
**Balance Sheet (continued)**  
**As At 31 August 2023**

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For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Miss Rachael Barnes

Director

07/05/2024

The notes on pages 3 to 4 form part of these financial statements.

**PanJuice Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2023**

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**1. General Information**

PanJuice Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 13579680 . The registered office is 20 Cissbury Road, Brighton, BN3 6EN.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	N/A
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**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2022: 1)

**4. Tangible Assets**

	<b>Land &amp; Property Leasehold £</b>
<b>Cost</b>	
As at 1 September 2022	275,996
As at 31 August 2023	275,996
<b>Net Book Value</b>	
As at 31 August 2023	275,996
As at 1 September 2022	275,996

**5. Creditors: Amounts Falling Due Within One Year**

	<b>31 August 2023 £</b>	<b>31 August 2022 £</b>
Trade creditors	808	829
Director's loan account	97,900	89,770
	98,708	90,599

**PanJuice Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2023**

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**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>31 August 2023</b>	<b>31 August 2022</b>
	<b>£</b>	<b>£</b>
Bank loans	191,980	191,980
	<u>191,980</u>	<u>191,980</u>

**7. Share Capital**

	<b>31 August 2023</b>	<b>31 August 2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1	1
	<u>1</u>	<u>1</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.