

**SCEPTRE NETWORKING LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025**

SCEPTRE NETWORKING LIMITED
UNAUDITED ACCOUNTS
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SCEPTRE NETWORKING LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	422,086	389,862
Current assets			
Inventories		25,650	16,833
Debtors	<u>5</u>	776,294	494,179
Cash at bank and in hand		449,375	496,250
		<u>1,251,319</u>	<u>1,007,262</u>
Creditors: amounts falling due within one year	<u>6</u>	(592,242)	(523,679)
Net current assets		<u>659,077</u>	<u>483,583</u>
Total assets less current liabilities		1,081,163	873,445
Provisions for liabilities			
Deferred tax		(42,164)	(38,185)
Net assets		<u>1,038,999</u>	<u>835,260</u>
Capital and reserves			
Called up share capital		354	354
Share premium		27,980	27,980
Profit and loss account		<u>1,010,665</u>	<u>806,926</u>
Shareholders' funds		<u>1,038,999</u>	<u>835,260</u>

For the year ending 30 June 2025 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 directors acknowledge their 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 of Directors and authorised for issue on 22 July 2025 and were signed on its behalf by

D A Benning
Director

Company Registration No. 03265708

SCEPTRE NETWORKING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

1 Statutory information

Sceptre Networking Limited is a private company, limited by shares, registered in England and Wales, registration number 03265708. The registered office is 16 Canvin Court, Somerton Business Park, Somerton, Somerset, TA11 6SB, England.

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:

Land & buildings	Nil
Plant & machinery	25% reducing balance
Motor vehicles	25% reducing balance
Fixtures & fittings	25% reducing balance
Computer equipment	50% straight line

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

SCEPTRE NETWORKING LIMITED
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FOR THE YEAR ENDED 30 JUNE 2025

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

4 Tangible fixed assets	Land & buildings	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	At cost	
At 1 July 2024	237,120	110,751	221,224	38,534	61,415	669,044
Additions	-	20,746	17,350	6,400	37,217	81,713
Disposals	-	(1,532)	(1,835)	(1,332)	(29,625)	(34,324)
At 30 June 2025	237,120	129,965	236,739	43,602	69,007	716,433
Depreciation						
At 1 July 2024	-	85,453	115,589	21,222	56,918	279,182
Charge for the year	-	9,092	30,704	4,562	4,533	48,891
On disposals	-	(1,168)	(1,628)	(1,332)	(29,598)	(33,726)
At 30 June 2025	-	93,377	144,665	24,452	31,853	294,347
Net book value						
At 30 June 2025	237,120	36,588	92,074	19,150	37,154	422,086
At 30 June 2024	237,120	25,298	105,635	17,312	4,497	389,862

	2025	2024
	£	£
Carrying values included above held under finance leases and hire purchase contracts:		
- Motor vehicles	-	15,704

5 Debtors	2025	2024
	£	£
Amounts falling due within one year		
VAT	-	26,715
Trade debtors	756,719	448,233
Accrued income and prepayments	18,898	18,817
Other debtors	677	414
	776,294	494,179

6 Creditors: amounts falling due within one year	2025	2024
	£	£
VAT	1,081	-
Obligations under finance leases and hire purchase contracts	-	5,930
Trade creditors	371,610	352,081
Taxes and social security	126,125	160,288
Other creditors	4,055	3,345
Accruals	89,371	2,035
	592,242	523,679

SCEPTRE NETWORKING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

7 Operating lease commitments	2025	2024
	£	£
At 30 June 2025 the company had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:		
Not later than one year	4,311	-
Later than one year and not later than five years	-	14,656
	<u>4,311</u>	<u>14,656</u>
	<u><u>4,311</u></u>	<u><u>14,656</u></u>

8 Average number of employees

During the year the average number of employees was 35 (2024: 28).

