REGISTERED NUMBER: 04789340 (England and Wales)

S&P Booze Limited

Unaudited Financial Statements

for the Year Ended 31 August 2025

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for the year ended 31 August 2025

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S&P Booze Limited

Company Information
for the year ended 31 August 2025

DIRECTOR:	P Walker
REGISTERED OFFICE:	Lymore Villa 162a London Road Chesterton Newcastle Staffordshire ST5 7JB
REGISTERED NUMBER:	04789340 (England and Wales)
ACCOUNTANTS:	Slaters & Co Accountants Lymore Villa 162a London Road Chesterton Newcastle Staffordshire ST5 7JB

Balance Sheet
31 August 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Intangible assets	5		-		-
Tangible assets	6		188,590		191,090
			188,590		191,090
CURRENT ASSETS					
Debtors	7	18,735		18,735	
Cash at bank		7,225		4,288	
		25,960		23,023	
CREDITORS					
Amounts falling due within one year	8	6,359		13,591	
NET CURRENT ASSETS			19,601		9,432
TOTAL ASSETS LESS CURRENT LIABILITIES			208,191		200,522
CAPITAL AND RESERVES					
Called up share capital			75		75
Capital redemption reserve			25		25
Retained earnings			208,091		200,422
SHAREHOLDERS' FUNDS			208,191		200,522

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

continued...

Balance Sheet - continued
31 August 2025

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 16 March 2026 and were signed by:

P Walker - Director

Notes to the Financial Statements for the year ended 31 August 2025

1. STATUTORY INFORMATION

S&P Booze Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Goodwill
Acquired goodwill is written over in equal annual instalments over its estimated useful economic life. The goodwill is now fully amortised.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Freehold property - 2% on cost

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.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2024 - 1) .

continued...

5. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 September 2024 and 31 August 2025	118,000
AMORTISATION	
At 1 September 2024 and 31 August 2025	118,000
NET BOOK VALUE	
At 31 August 2025	-
At 31 August 2024	-

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 September 2024 and 31 August 2025	228,590
DEPRECIATION	
At 1 September 2024	37,500
Charge for year	2,500
At 31 August 2025	40,000
NET BOOK VALUE	
At 31 August 2025	188,590
At 31 August 2024	191,090

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	18,735	18,735

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	1,916	1,909
Other creditors	4,443	11,682
	6,359	13,591

9. ULTIMATE CONTROLLING PARTY

The company is controlled by its director Mr P Walker who owns 100% of the issued share capital.

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.