

Registered number: 06316708

Superior Cabinets Limited

ACCOUNTS

FOR THE YEAR ENDED 31/07/2025

Prepared By:
CP Accountancy
21 Shirewell Road
Orrell
Wigan
Lancashire
WN5 8SP

Superior Cabinets Limited

**ACCOUNTS
FOR THE YEAR ENDED 31/07/2025**

DIRECTORS

Michael Stanley Davies

SECRETARY

Patricia Anne McGuinness

REGISTERED OFFICE

School Hill Works
Kent Street
Bolton
Lancashire
BL1 2LN

COMPANY DETAILS

Private company limited by shares registered in EW - England and
Wales, registered number 06316708

ACCOUNTANTS

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FOR THE YEAR ENDED 31/07/2025**

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Superior Cabinets Limited

BALANCE SHEET AT 31/07/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	3	220,457	177,633
CURRENT ASSETS			
Stock		34,000	36,000
Debtors	5	54,898	48,246
Cash at bank and in hand		<u>220,909</u>	<u>183,674</u>
		309,807	267,920
CREDITORS: Amounts falling due within one year	6	<u>291,990</u>	<u>262,851</u>
NET CURRENT ASSETS		17,817	5,069
TOTAL ASSETS LESS CURRENT LIABILITIES		238,274	182,702
CREDITORS: Amounts falling due after more than one year	7	<u>144,716</u>	<u>110,746</u>
NET ASSETS		<u>93,558</u>	<u>71,956</u>
CAPITAL AND RESERVES			
Called up share capital	8	2	2
Profit and loss account		<u>93,556</u>	<u>71,954</u>
SHAREHOLDERS' FUNDS		<u>93,558</u>	<u>71,956</u>

For the year ending 31/07/2025 the company was entitled to exemption 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.

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 22/01/2026 and signed on their behalf
by**

.....
Michael Stanley Davies
Director

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/07/2025**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 25%
Commercial Vehicles	reducing balance 25%
Fixtures and Fittings	reducing balance 25%
Equipment	reducing balance 25%

1c. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1d. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

Superior Cabinets Limited

1e. Leasing Commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

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

2. EMPLOYEES

	2025	2024
	No.	No.
Average number of employees	17	17

3. TANGIBLE FIXED ASSETS

	Plant and Machinery	Commercial Vehicles	Fixtures and Fittings	Equipment	Total
	£	£	£	£	£
Cost					
At 01/08/2024	300,228	142,146	18,973	1,667	463,014
Additions	94,405	25,872	-	-	120,277
At 31/07/2025	<u>394,633</u>	<u>168,018</u>	<u>18,973</u>	<u>1,667</u>	<u>583,291</u>
Depreciation					
At 01/08/2024	215,313	60,981	12,545	553	289,392
For the year	44,830	26,444	1,607	561	73,442
At 31/07/2025	<u>260,143</u>	<u>87,425</u>	<u>14,152</u>	<u>1,114</u>	<u>362,834</u>
Net Book Amounts					
At 31/07/2025	<u>134,490</u>	<u>80,593</u>	<u>4,821</u>	<u>553</u>	<u>220,457</u>
At 31/07/2024	<u>84,915</u>	<u>81,165</u>	<u>6,428</u>	<u>1,114</u>	<u>173,622</u>

4. STOCK

	2025	2024
	£	£
Stock comprises:		
Stock	34,000	36,000
	<u>34,000</u>	<u>36,000</u>

Superior Cabinets Limited

5. DEBTORS	2025	2024
	£	£
Amounts falling due within one year		
Trade debtors	23,884	24,995
Other debtors	22,927	21,606
Prepayments	8,087	1,645
	<u>54,898</u>	<u>48,246</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
UK corporation tax	12,415	23,983
VAT	47,950	36,110
PAYE control	6,963	8,173
Directors current account	42	-
Bank Loan	8,334	10,000
Loans	41,865	11,690
Credit card	7,801	16,463
Hire purchase	26,709	31,148
Trade creditors	126,327	113,242
Other creditors	8,647	7,632
Pension schemes	2,276	1,644
Accruals	2,661	2,766
	<u>291,990</u>	<u>262,851</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (unsecured) >1yr	-	8,333
Loans >1yr	84,653	20,194
Hire purchase >1yr	60,063	82,219
	<u>144,716</u>	<u>110,746</u>

8. SHARE CAPITAL	2025	2024
	£	£
Allotted, issued and fully paid:		
2 Ordinary shares of £1 each	2	2
	<u>2</u>	<u>2</u>

9. CONTROLLING PARTY

The company is controlled by both M.S. Davies and P. A. McGuinness, who together hold 100% issued share capital in the company.

10. RELATED PARTY TRANSACTIONS

Included in other creditors is the Directors' loan account balance amounting to £NIL (2024 £NIL).

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.