

Unaudited Financial Statements for the Year Ended 31 October 2025

for

SP-Building Services Limited

Contents of the Financial Statements
for the Year Ended 31 October 2025

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Report of the Accountants	7

DIRECTOR:

Mr Sebastien Ponari

REGISTERED OFFICE:

16 Barnwell House
Barnwell Drive
Cambridge
CB5 8UU

REGISTERED NUMBER:

07802421 (England and Wales)

ACCOUNTANTS:

Accountancy Solutions
143 Eastfield Road
Peterborough
Cambridgeshire
PE1 4AU

Balance Sheet
31 October 2025

	Notes	31.10.25 £	£	31.10.24 £	£
FIXED ASSETS					
Tangible assets	4		292,317		130,742
CURRENT ASSETS					
Debtors	5	951,908		860,678	
Cash at bank and in hand		<u>1,637</u>		<u>43,523</u>	
		953,545		904,201	
CREDITORS					
Amounts falling due within one year	6	<u>725,867</u>		<u>611,006</u>	
NET CURRENT ASSETS			<u>227,678</u>		<u>293,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			519,995		423,937
CREDITORS					
Amounts falling due after more than one year	7		<u>206,536</u>		<u>133,492</u>
NET ASSETS			<u>313,459</u>		<u>290,445</u>
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Retained earnings	9		<u>313,458</u>		<u>290,444</u>
SHAREHOLDERS' FUNDS			<u>313,459</u>		<u>290,445</u>

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

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

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 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 24 February 2026 and were signed by:

Mr Sebastien Ponari - Director

Notes to the Financial Statements
for the Year Ended 31 October 2025

1. STATUTORY INFORMATION

SP-Building Services 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. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- Straight line over 4 years
Fixtures and fittings	- 5 Years Straight Line
Motor vehicles	- 25% on reducing balance
Computer equipment	- straight line over 3 years

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2024 - 8) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 November 2024	56,420	1,256	182,540	9,488	249,704
Additions	35,040	1,194	197,940	8,872	243,046
Disposals	-	-	(2,500)	-	(2,500)
At 31 October 2025	<u>91,460</u>	<u>2,450</u>	<u>377,980</u>	<u>18,360</u>	<u>490,250</u>
DEPRECIATION					
At 1 November 2024	47,264	623	65,827	5,248	118,962
Charge for year	16,494	490	56,601	5,386	78,971
At 31 October 2025	<u>63,758</u>	<u>1,113</u>	<u>122,428</u>	<u>10,634</u>	<u>197,933</u>
NET BOOK VALUE					
At 31 October 2025	<u>27,702</u>	<u>1,337</u>	<u>255,552</u>	<u>7,726</u>	<u>292,317</u>
At 31 October 2024	<u>9,156</u>	<u>633</u>	<u>116,713</u>	<u>4,240</u>	<u>130,742</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25	31.10.24
	£	£
Trade debtors	-	127,097
Other Debtors - Deposit	2,300	-
Other Debtors	383,000	315,000
Other Debtors- Accrued Income	372,000	225,000
Other Debtors - Loan	54,200	54,200
Other Debtors - Retention	-	42,751
Director's current account	6,838	8,102
VAT	125,330	73,737
Prepayments	8,240	14,791
	<u>951,908</u>	<u>860,678</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25	31.10.24
	£	£
Bank loans and overdrafts	11,134	-
Trade creditors	295,768	332,412
Net Wages	500	-
Loan	64,297	87,654
Corporation Tax	142,862	111,343
Social security and other taxes	59,488	23,767
Pensions	521	392
Lloyds Credit Card	99,052	29,741
Hire Purchase	52,245	25,697
	<u>725,867</u>	<u>611,006</u>

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

	31.10.25	31.10.24
	£	£
Loan - LDF Finance	9,139	19,139
HP - MotoNovo	-	4,090
HP - BNP Paribas	-	2,730
HP - Ultimate Assets	1,827	5,067
HP - Other	152,402	-
Loan - CBILS	43,168	71,910
Loan - Funding Circle	-	30,556
	<u>206,536</u>	<u>133,492</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2025

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.25 £	31.10.24 £
1	Ordinary	1	<u>1</u>	<u>1</u>

9. **RESERVES**

	Retained earnings £
At 1 November 2024	290,444
Profit for the year	113,014
Dividends	<u>(90,000)</u>
At 31 October 2025	<u>313,458</u>

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2025 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Accountancy Solutions
143 Eastfield Road
Peterborough
Cambridgeshire
PE1 4AU

Date:

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.