

**SMART GLOBAL LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Adams Accountancy
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Smart Global Ltd
Balance Sheet
As At 30 September 2025

Registered number: 09764708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1		1
			1		1
CURRENT ASSETS					
Debtors	5	3,554		5,775	
Cash at bank and in hand		162		167	
		3,716		5,942	
Creditors: Amounts Falling Due Within One Year	6	(1,720)		(1,639)	
NET CURRENT ASSETS (LIABILITIES)			1,996		4,303
TOTAL ASSETS LESS CURRENT LIABILITIES			1,997		4,304
Creditors: Amounts Falling Due After More Than One Year	7		(3,139)		(1,210)
NET (LIABILITIES)/ASSETS			(1,442)		64
CAPITAL AND RESERVES					
Called up share capital	8		60		60
Profit and Loss Account			(1,502)		4
SHAREHOLDERS' FUNDS			(1,442)		64

Smart Global Ltd
Balance Sheet (continued)
As At 30 September 2025

For the year ending 30 September 2025 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 his 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

Mr Joseph Hammond

Director

10/04/2026

The notes on pages 3 to 5 form part of these financial statements.

Smart Global Ltd
Notes to the Financial Statements
For The Year Ended 30 September 2025

1. General Information

Smart Global Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 09764708 . The registered office is Unit 1, Manor Farm,, Manor Road, Bexley, DA5 3LX.

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. Going Concern Disclosure

The directors have identified material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern, however, the going concern basis remains appropriate.

2.3. Significant judgements and estimations

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.4. 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:

Computer Equipment	25% straight line method
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2.5. Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest or a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

Smart Global Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

4. Tangible Assets

	Computer Equipment £
Cost	
As at 1 October 2024	249
As at 30 September 2025	249
Depreciation	
As at 1 October 2024	248
As at 30 September 2025	248
Net Book Value	
As at 30 September 2025	1
As at 1 October 2024	1

5. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	3,554	5,775

6. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	420	-
Bank loans and overdrafts	800	800
Other creditors	500	350
Taxation and social security	-	489
	1,720	1,639

7. Creditors: Amounts Falling Due After More Than One Year

	2025 £	2024 £
Bank loans	3,439	4,240

8. Share Capital

	2025 £	2024 £
Allotted, Called up and fully paid	60	60

Smart Global Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2025

9. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 October 2024	Amounts advanced	Amounts repaid	Amounts written off	As at 30 September 2025
	£	£	£	£	£
Mr Joseph Hammond	1,449	-	-	-	1,449

The above loan is unsecured, interest free and repayable on demand.

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.