

Registered number

12557708

Pure Restoration Ltd

Filleted Accounts

31 December 2025

Pure Restoration Ltd**Registered number:** 12557708**Balance Sheet****as at 31 December 2025**

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets	3	166,353	140,000
Tangible assets	4	371,720	327,423
		<u>538,073</u>	<u>467,423</u>
Current assets			
Work in progress		93,500	125,000
Debtors	5	221,123	78,625
Cash at bank and in hand		231,424	82,010
		<u>546,047</u>	<u>285,635</u>
Creditors: amounts falling due within one year	6	(470,471)	(217,390)
Net current assets		<u>75,576</u>	<u>68,245</u>
Total assets less current liabilities		<u>613,649</u>	<u>535,668</u>
Creditors: amounts falling due after more than one year	7	(306,527)	(392,848)
Net assets		<u>307,122</u>	<u>142,820</u>
Capital and reserves			
Called up share capital		900	900
Profit and loss account		306,222	141,920
Shareholders' funds		<u>307,122</u>	<u>142,820</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

John Silvester

Director

Approved by the board on 25 March 2026

Pure Restoration Ltd
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets included in the accounts relate to area franchises. The value of goodwill on franchises are based on the market value at the balance sheet date. The franchises are not amortised, but instead subject to annual reviews for impairment.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% per annum
Motor vehicles	25% per annum

Work in progress

Work in progress are measured at the lower of cost and estimated sales price less costs to complete.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

2 Employees	2025 Number	2024 Number
Average number of persons employed by the company	20	18

3 Intangible fixed assets	£
Goodwill on area franchises:	
Cost	
At 1 January 2025	140,000
Additions	26,353
At 31 December 2025	166,353
Amortisation	
At 31 December 2025	-
Net book value	
At 31 December 2025	166,353
At 31 December 2024	140,000

The valuation of goodwill on area franchises are based on the market value at the balance sheet date. The franchises belong to a homogeneous population of assets that are equivalent in all material respects and there is an active market, evidenced by frequent transactions, for the population of assets. The value of the franchise is capable of continued measurement in the future. A true and fair view will be given if the franchises are not amortised, but instead subject to annual reviews for impairment.

4 Tangible fixed assets	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 January 2025	210,064	164,135	374,199
Additions	95,936	74,019	169,955
Disposals	-	(2,000)	(2,000)
At 31 December 2025	306,000	236,154	542,154
Depreciation			
At 1 January 2025	26,258	20,518	46,776
Charge for the year	69,936	53,972	123,908
On disposals	-	(250)	(250)
At 31 December 2025	96,194	74,240	170,434
Net book value			
At 31 December 2025	209,806	161,914	371,720

At 31 December 2024	183,806	143,617	327,423
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5 Debtors	2025	2024
	£	£

Trade debtors	202,588	62,090
Other debtors	18,535	16,535
	<u>221,123</u>	<u>78,625</u>

6 Creditors: amounts falling due within one year	2025	2024
	£	£

Obligations under finance lease and hire purchase contracts	53,975	33,262
Trade creditors	206,400	83,316
Taxation and social security costs	196,996	36,538
Other creditors	13,100	64,274
	<u>470,471</u>	<u>217,390</u>

7 Creditors: amounts falling due after one year	2025	2024
	£	£

Obligations under finance lease and hire purchase contracts	61,827	65,348
Director's loans	134,700	217,500
Other creditors	110,000	110,000
	<u>306,527</u>	<u>392,848</u>

8 Other information

Pure Restoration Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Unit A1 Westpoint Ind Estate
Penarth Road
Cardiff
Wales
CF11 8JQ

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.