

S MORGAN BUILDING & LANDSCAPING LTD

Abridged Accounts

Period of accounts

Start date: 08 October 2024

End date: 31 October 2025

S MORGAN BUILDING & LANDSCAPING LTD

Contents Page

For the Period 08 October 2024 to 31 October 2025

Statement of financial position

Notes to the financial statements

S MORGAN BUILDING & LANDSCAPING LTD
Statement of Financial Position
As at 31 October 2025

	Notes	2025 £
Fixed assets		
Tangible fixed assets	3	29,561
		<u>29,561</u>
Current assets		
Debtors		1
Cash at bank and in hand		14,816
		<u>14,817</u>
Creditors: amount falling due within one year		<u>(20,858)</u>
Net current assets		<u>(6,041)</u>
Total assets less current liabilities		<u>23,520</u>
Net assets		<u><u>23,520</u></u>
Capital and reserves		
Called up share capital		1
Profit and loss account		23,519
Shareholders' funds		<u>23,520</u>

For the period ended 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 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 members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 03 February 2026 and were signed by:

Scott Morgan
Director

S MORGAN BUILDING & LANDSCAPING LTD
Notes to the Abridged Financial Statements
For the Period 08 October 2024 to 31 October 2025

General Information

S MORGAN BUILDING & LANDSCAPING LTD is a private company, limited by shares, registered in , registration number 16004708, registration address 7 St David's Crescent , Llanddewi Rhydderch , Abergavenny , NP6 9TR.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

2. Average number of employees

Average number of employees during the period was 1.

3. Tangible fixed assets

Cost or valuation	Motor Vehicles	Computer Equipment	Total
	£	£	£
At 08 October 2024	-	-	-
Additions	27,500	2,061	29,561
Disposals	-	-	-
At 31 October 2025	27,500	2,061	29,561
Depreciation			
At 08 October 2024	-	-	-
Charge for period	-	-	-
On disposals	-	-	-
At 31 October 2025	-	-	-
Net book values			
Closing balance as at 31 October 2025	27,500	2,061	29,561
Opening balance as at 08 October 2024	-	-	-

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.