Registered number: SC351721

SG ACCESS SOLUTIONS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

Sg Access Solutions Ltd
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Sg Access Solutions Ltd
Balance Sheet
As At 30 June 2025

Registered number: SC351721

	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	**4**		328,289		297,323
			328,289		297,323
CURRENT ASSETS					
Stocks	**5**	15,894		82,093	
Debtors	**6**	82,037		267,378	
Cash at bank and in hand		180,504		102,158	
		278,435		451,629	
Creditors: Amounts Falling Due Within One Year	**7**	(307,999)		(414,148)	
NET CURRENT ASSETS (LIABILITIES)			(29,564)		37,481
TOTAL ASSETS LESS CURRENT LIABILITIES			298,725		334,804
Creditors: Amounts Falling Due After More Than One Year	**8**		(122,389)		(101,237)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(24,101)		(10,562)
NET ASSETS			152,235		223,005
CAPITAL AND RESERVES					
Called up share capital	**11**		2		2
Profit and Loss Account			152,233		223,003
SHAREHOLDERS' FUNDS			152,235		223,005

For the year ending 30 June 2025 the company was entitled to exemption from audit 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 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

Mrs J MacDonald

Director
11/02/2026

The notes on pages 3 to 6 form part of these financial statements.

1. General Information

Sg Access Solutions Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC351721 . The registered office is Edinburgh International Climbing Arena, Ratho Ratho Quarry Ratho, Newbridge, Scotland, EH28 8AA.

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. 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 sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. 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:

Freehold	2% Straight Line
Plant & Machinery	25%Straight Line
Motor Vehicles	25% Straight Line
Computer Equipment	25% Straight Line

2.4. Leasing and Hire Purchase Contracts

Assets obtained under 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 the 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 the profit and loss account as incurred.

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 11 (2024: 11)

4. Tangible Assets

	Land & Property				
	Freehold	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 July 2024	245,007	68,676	99,789	12,763	426,235
Additions	-	5,516	57,911	3,236	66,663
Disposals	-	-	(28,803)	-	(28,803)
As at 30 June 2025	245,007	74,192	128,897	15,999	464,095
Depreciation					
As at 1 July 2024	9,605	16,099	99,789	3,419	128,912
Provided during the period	4,900	17,555	9,751	3,491	35,697
Disposals	-	-	(28,803)	-	(28,803)
As at 30 June 2025	14,505	33,654	80,737	6,910	135,806
Net Book Value					
As at 30 June 2025	230,502	40,538	48,160	9,089	328,289
As at 1 July 2024	235,402	52,577	-	9,344	297,323

5. **Stocks**

	2025	2024
	£	£
Work in progress	15,894	82,093

6. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	50,758	235,897
Other debtors	31,279	31,481
	82,037	267,378

7. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	16,066	2,919
Trade creditors	50,315	70,698
Bank loans and overdrafts	5,799	5,455
Other creditors	159,790	234,136
Taxation and social security	76,029	100,940
	307,999	414,148

8. **Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	28,601	959
Bank loans	93,788	100,278
	122,389	101,237

9. **Secured Creditors**

Of the creditors the following amounts are secured.

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	43,707	2,366
Bank loans and overdrafts	99,371	105,733

10. Obligations Under Finance Leases and Hire Purchase

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	16,066	2,919
Later than one year and not later than five years	28,601	959
	44,667	3,878
	44,667	3,878

11. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	2	2

12. Pension Commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. At the balance sheet date unpaid contributions of £ 2,687 (PY - £ 2,826) were due to the fund. They are included in Other Creditors.

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.