Company registration number: **SC600644**

Sm Roofing & Building (Sco) Limited

Unaudited Filleted Financial Statements for the year ended

30 June 2026

Sm Roofing & Building (Sco) Limited

Statement of Financial Position

30 June 2026

	2026	2025
	£	£
Fixed assets	9,397	14,095
Current assets	18,425	49,362
Creditors: amounts falling due within one year	(24,886)	(13,621)
Net current (liabilities)/assets	(6,461)	35,741
Total assets less current liabilities	2,936	49,836
Accruals and deferred income	(554)	(527)
Net assets	2,382	49,309
Capital and reserves	2,382	49,309

NOTES TO THE FINANCIAL STATEMENTS

1 GENERAL INFORMATION

The company is a private company limited by shares and is registered in Scotland. The address of the registered office is C/O Ontax Accountants Ltd Unit 4, Dewar House, Carnegie Campus, Enterprise Way, Dunfermline, Fife, KY11 8PY, United Kingdom.

2 AVERAGE NUMBER OF EMPLOYEES

The average number of persons employed by the company during the year was 9 (2025: 7.00).

For the year ending 30 June 2026, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 10 September 2026, and are signed on behalf of the board by:

Mr Steven McQueen

Director

Company registration number: SC600644

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.