

S&P UK ENTERPRISES LTD
UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 21 AUGUST 2024 TO 31 AUGUST 2025

S&P UK ENTERPRISES LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

S&P UK ENTERPRISES LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 21 AUGUST 2024 TO 31 AUGUST 2025

Director	Sunjay Singh Monga
Company Number	SC820121 (Scotland)
Registered Office	10 Dock Street Dundee DD1 4BT Scotland
Accountants	NRV Tax Ltd Suites 12 & 13 Chantal House 13-17 High Beech Road Loughton IG10 4BN

S&P UK ENTERPRISES LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2025

	Notes	2025 £
Fixed assets		
Tangible assets	<u>4</u>	73,233
Current assets		
Debtors	5	37,687
Cash at bank and in hand		7,235
		<u>44,922</u>
Creditors: amounts falling due within one year	<u>6</u>	(61,441)
Net current liabilities		<u>(16,519)</u>
Total assets less current liabilities		56,714
Creditors: amounts falling due after more than one year	<u>7</u>	(74,020)
Net liabilities		<u>(17,306)</u>
Capital and reserves		
Called up share capital		4
Profit and loss account		(17,310)
Shareholders' funds		<u>(17,306)</u>

For the period ending 31 August 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 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 20 May 2026 and were signed on its behalf by

Sunjay Singh Monga
Director

Company Registration No. SC820121

S&P UK ENTERPRISES LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 21 AUGUST 2024 TO 31 AUGUST 2025

1 Statutory information

S&P UK Enterprises Ltd is a private company, limited by shares, registered in Scotland, registration number SC820121. The registered office is 10 Dock Street, Dundee, DD1 4BT, Scotland. The company is in the process of being wound up.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	Straight line
-------------------	---------------

4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 21 August 2024	-
Additions	91,541
At 31 August 2025	91,541
Depreciation	
Charge for the period	18,308
At 31 August 2025	18,308
Net book value	
At 31 August 2025	73,233

5 Debtors

	2025 £
Amounts falling due within one year	
Trade debtors	27,687
Amounts falling due after more than one year	
Other debtors	10,000

S&P UK ENTERPRISES LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 21 AUGUST 2024 TO 31 AUGUST 2025

6 Creditors: amounts falling due within one year	2025
	£
VAT	5,469
Trade creditors	9,544
Taxes and social security	1,591
Other creditors	4,496
Loans from directors	40,341
	61,441

7 Creditors: amounts falling due after more than one year	2025
	£
Bank loans	74,020

8 Average number of employees

During the period the average number of employees was 3.

