REGISTERED NUMBER: 01006708 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Baker & Nisbet Limited

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Baker & Nisbet Limited

Company Information
for the Year Ended 31 March 2026

DIRECTOR:	D Jordan
SECRETARY:	D Jordan
REGISTERED OFFICE:	The Stables Summer Road Walsham-Le-Willows Bury St Edmunds Suffolk IP31 3AJ
REGISTERED NUMBER:	01006708 (England and Wales)
ACCOUNTANTS:	Mead Accounting Limited Chartered Certified Accountants The Stables Summer Road Walsham Le Willows Suffolk IP31 3AJ

Balance Sheet
31 March 2026

	Notes	31.3.26 £	£	31.3.25 £	£
FIXED ASSETS					
Tangible assets	5		**43,935**		14,622
CURRENT ASSETS					
Stocks		**500**		7,645	
Debtors	6	**142,652**		57,611	
Cash at bank and in hand		**89,626**		9,233	
		232,778		74,489	
CREDITORS					
Amounts falling due within one year	7	**157,012**		56,966	
NET CURRENT ASSETS			**75,766**		17,523
TOTAL ASSETS LESS CURRENT LIABILITIES			**119,701**		32,145
CREDITORS					
Amounts falling due after more than one year	8		-		(10,000)
PROVISIONS FOR LIABILITIES	9		**(7,208)**		-
NET ASSETS			**112,493**		22,145
CAPITAL AND RESERVES					
Called up share capital	10		**150**		150
Share premium			**64,950**		64,950
Retained earnings			**47,393**		(42,955)
SHAREHOLDERS' FUNDS			**112,493**		22,145

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 8 September 2026 and were signed by:

D Jordan - Director

1. STATUTORY INFORMATION

Baker & Nisbet Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 15% on reducing balance

Impairment
At each reporting date, goodwill and other fixed assets, including tangible fixed assets and investments (but excluding investment properties), are assessed to determine whether there is an indication that those assets have suffered an impairment loss. If any indication arises, the recoverable amount is estimated and compared to its carrying amount to determine if an impairment loss has arisen.
If the recoverable amount is lower, the carrying amount of the asset is written down to its recoverable amount and an impairment loss is recognised in profit and loss.
Recoverable amount of the asset is the higher of its value in use and its net realisable value.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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3. ACCOUNTING POLICIES - continued

Financial instruments
The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and loans from financial institutions or other related parties.

Debts instruments like loans and other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, ,are measured initially and subsequently at the undiscounted amount of the cash or other consideration, expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially and subsequently at the present value of the future payment discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between as asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2025 - 4) .

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2025	**83,542**
Additions	**38,183**
Disposals	**(28,000)**
At 31 March 2026	**93,725**
DEPRECIATION	
At 1 April 2025	**68,920**
Charge for year	**8,475**
Eliminated on disposal	**(27,605)**
At 31 March 2026	**49,790**
NET BOOK VALUE	
At 31 March 2026	**43,935**
At 31 March 2025	14,622

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	**136,600**	57,611
Other debtors	**6,052**	-
	142,652	57,611

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Bank loans and overdrafts	**10,003**	10,003
Trade creditors	**80,666**	32,903
Taxation and social security	**35,752**	10,622
Other creditors	**30,591**	3,438
	157,012	56,966

Included within creditors due within one year are loans to the directors amounting to £140 (2025 - £544)

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.26	31.3.25
	£	£
Bank loans	**-**	10,000

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9. PROVISIONS FOR LIABILITIES

	31.3.26	31.3.25
	£	£
Deferred tax		
Accelerated capital allowances	8,347	-
Trading losses	(1,139)	-
	7,208	-

	Deferred tax
	£
Charge to Income Statement during year	7,208
Balance at 31 March 2026	7,208

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.26 £	31.3.25 £
150	Ordinary	£1	150	150

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.