

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
FOR
ARBORTRACK SYSTEMS LIMITED**

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for the Year Ended 30 June 2025

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ARBORTRACK SYSTEMS LIMITED

COMPANY INFORMATION
for the Year Ended 30 June 2025

DIRECTOR: Q Nicholls

SECRETARY: Mrs C Nicholls

REGISTERED OFFICE: The Granary
Crewe Lane
Kenilworth
Warwickshire
CV8 2LA

REGISTERED NUMBER: 03213402 (England and Wales)

ACCOUNTANTS: Bernard Rogers & Co
Bank Gallery
High Street
Kenilworth
Warwickshire
CV8 1LY

BALANCE SHEET
30 June 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	3		6,523		8,698
CURRENT ASSETS					
Debtors	4	22,894		41,151	
Cash at bank		<u>236,451</u>		<u>222,952</u>	
		259,345		264,103	
CREDITORS					
Amounts falling due within one year	5	<u>49,651</u>		<u>94,393</u>	
NET CURRENT ASSETS			<u>209,694</u>		<u>169,710</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			216,217		178,408
PROVISIONS FOR LIABILITIES			<u>1,239</u>		<u>1,653</u>
NET ASSETS			<u>214,978</u>		<u>176,755</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>214,976</u>		<u>176,753</u>
			<u>214,978</u>		<u>176,755</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 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 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 Profit and Loss has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 January 2026 and were signed by:

Q Nicholls - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 June 2025

1. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

These financial statements for the year ended 30 June 2025 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with FRS 105, the date of transition to FRS 102 Section 1A is 1 July 2023.

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
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss, 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.

2. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2024 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 June 2025

3. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 July 2024 and 30 June 2025	<u>86,187</u>
DEPRECIATION	
At 1 July 2024	77,489
Charge for year	<u>2,175</u>
At 30 June 2025	<u>79,664</u>
NET BOOK VALUE	
At 30 June 2025	<u>6,523</u>
At 30 June 2024	<u>8,698</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	21,063	38,079
Other debtors	<u>1,831</u>	<u>3,072</u>
	<u>22,894</u>	<u>41,151</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	8,206	25,432
Taxation and social security	34,841	9,965
Other creditors	<u>6,604</u>	<u>58,996</u>
	<u>49,651</u>	<u>94,393</u>

6. RELATED PARTY DISCLOSURES

At 30 June 2025 other creditors included loans made to the company by the directors of £122 (2024: £47,980). The loans are interest free and have no fixed date for repayment.

7. ULTIMATE CONTROLLING PARTY

The controlling party is Q Nicholls.

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.