Registered number: 06802421

BARLEY MANOR PROPERTIES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

Steiner & Co
50 Cowick Street
Exeter
Devon
EX4 1AP

Barley Manor Properties Limited
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Barley Manor Properties Limited
Balance Sheet
As At 31 January 2026

Registered number: 06802421

	Notes	2026		2025	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**4**		12,670		14,215
			12,670		14,215
CURRENT ASSETS					
Stocks	**5**	22,535		39,479	
Debtors	**6**	152,698		144,518	
Cash at bank and in hand		318,013		249,680	
		493,246		433,677	
Creditors: Amounts Falling Due Within One Year	**7**	(97,656)		(119,295)	
NET CURRENT ASSETS (LIABILITIES)			395,590		314,382
TOTAL ASSETS LESS CURRENT LIABILITIES			408,260		328,597
NET ASSETS			408,260		328,597
CAPITAL AND RESERVES					
Called up share capital	**8**		120		120
Profit and Loss Account			408,140		328,477
SHAREHOLDERS' FUNDS			408,260		328,597

For the year ending 31 January 2026 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

Mr Richard Hardy

Director
22nd October 2026

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Barley Manor Properties Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06802421 . The registered office is 50 Cowick Street, St Thomas, Exeter, Devon, EX4 1AP.

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. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

2.3. 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.

2.4. 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:

Plant & Machinery	25% reducing balance
Motor Vehicles	25% reducing balance

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.

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2.6. **Taxation - continued**

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 or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also 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: 4 (2025: 4)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 February 2025	1,429	21,358	22,787
Additions	2,680	-	2,680
As at 31 January 2026	4,109	21,358	25,467
Depreciation			
As at 1 February 2025	1,244	7,328	8,572
Provided during the period	715	3,510	4,225
As at 31 January 2026	1,959	10,838	12,797
Net Book Value			
As at 31 January 2026	2,150	10,520	12,670
As at 1 February 2025	185	14,030	14,215

5. Stocks

	2026	2025
	£	£
Work in progress	22,535	39,479

6. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	-	13,640
Directors' loan accounts	114,168	97,854
	114,168	111,494
Due after more than one year		
Corporation tax recoverable assets	38,530	33,024
	152,698	144,518

7. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	5,317	3,054
Corporation tax	38,215	37,326
Other taxes and social security	2,933	5,082
VAT	12,447	30,003
Hardy Lester loan	7,728	10,000
Bounce Back Loan (BBL)	24,074	29,630
Plymouth Diocese	2,142	-
Accruals and deferred income	4,800	4,200
	97,656	119,295

8. Share Capital

	2026	2025
	£	£
Allotted, Called up and fully paid	120	120

9. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 February 2025	Amounts advanced	Amounts repaid	Amounts written off	As at 31 January 2026
	£	£	£	£	£
Mr Richard Hardy	48,927	28,175	20,018	-	57,084
Mrs Leah Hardy	48,927	28,175	20,018	-	57,084

The above loans are unsecured interest-bearing at the official rate and repayable on demand.

Dividends paid to directors

	2026	2025
	£	£
Mr Richard Hardy	22,500	22,000
Mrs Leah Hardy	500	500

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.