

**BUFF MOTION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Buff Motion Limited

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Buff Motion Limited
Balance Sheet
As At 31 March 2025

Registered number: 08989708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		6,383		8,000
Tangible Assets	5		62,937		86,365
Investments	6		40,000		-
			109,320		94,365
CURRENT ASSETS					
Debtors	7	407,299		186,737	
Cash at bank and in hand		73,891		89,588	
			481,190		276,325
Creditors: Amounts Falling Due Within One Year	8	(237,841)		(69,413)	
NET CURRENT ASSETS (LIABILITIES)			243,349		206,912
TOTAL ASSETS LESS CURRENT LIABILITIES			352,669		301,277
Creditors: Amounts Falling Due After More Than One Year	9		(39,528)		(49,839)
NET ASSETS			313,141		251,438
CAPITAL AND RESERVES					
Called up share capital			100		100
Profit and Loss Account			313,041		251,338
SHAREHOLDERS' FUNDS			313,141		251,438

Buff Motion Limited
Balance Sheet (continued)
As At 31 March 2025

For the year ending 31 March 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 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 Thomas Allen

Director
18 July 2025

Ms Chloe Flexman

Director

The notes on pages 3 to 6 form part of these financial statements.

Buff Motion Limited
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Buff Motion Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08989708 . The registered office is 1st Floor, 96 Church Street, Brighton, BN1 1UJ.

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. 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.

2.3. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are amortised to the profit and loss account over their estimated economic life of 5 years.

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:

Leasehold	5% Straight line
Motor Vehicles	20% Reducing balance
Computer Equipment	33% Straight line

2.5. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives.

Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods.

The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2.6. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Buff Motion Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.7. 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.

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

	2025	2024
Average number of employees, including directors:	11	9
	11	9

4. Intangible Assets

	Other £
Cost	
As at 1 April 2024	8,000
As at 31 March 2025	8,000
Amortisation	
As at 1 April 2024	-
Provided during the period	1,617
As at 31 March 2025	1,617
Net Book Value	
As at 31 March 2025	6,383
As at 1 April 2024	8,000

Buff Motion Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Tangible Assets

	Motor Vehicles	Computer Equipment	Total
	£	£	£
Cost or Valuation			
As at 1 April 2024	74,696	104,761	179,457
Additions	-	6,087	6,087
As at 31 March 2025	<u>74,696</u>	<u>110,848</u>	<u>185,544</u>
Depreciation			
As at 1 April 2024	14,939	78,153	93,092
Provided during the period	11,951	17,564	29,515
As at 31 March 2025	<u>26,890</u>	<u>95,717</u>	<u>122,607</u>
Net Book Value			
As at 31 March 2025	<u>47,806</u>	<u>15,131</u>	<u>62,937</u>
As at 1 April 2024	<u>59,757</u>	<u>26,608</u>	<u>86,365</u>

6. Investments

	Unlisted £
Cost	
As at 1 April 2024	-
Additions	40,000
As at 31 March 2025	<u>40,000</u>
Provision	
As at 1 April 2024	-
As at 31 March 2025	<u>-</u>
Net Book Value	
As at 31 March 2025	<u>40,000</u>
As at 1 April 2024	<u>-</u>

7. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	316,580	145,168
Prepayments and accrued income	87,771	38,617
Other debtors	2,948	2,952
	<u>407,299</u>	<u>186,737</u>

Buff Motion Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	10,311	10,285
Trade creditors	7,735	459
Corporation tax	80,565	31,305
Other taxes and social security	12,185	-
VAT	63,508	19,130
Other creditors	2,336	1,629
Accruals and deferred income	61,201	6,605
	<u>237,841</u>	<u>69,413</u>

9. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	<u>39,528</u>	<u>49,839</u>

10. Secured Creditors

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	49,839	60,124

11. Obligations Under Finance Leases and Hire Purchase

	2025	2024
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	10,311	10,285
Later than one year and not later than five years	39,528	49,839
	<u>49,839</u>	<u>60,124</u>
	<u>49,839</u>	<u>60,124</u>

12. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	2025	2024
	£	£
Not later than one year	<u>19,312</u>	<u>11,667</u>
	<u>19,312</u>	<u>11,667</u>

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.