

FLOORSCOPE LIMITED
Unaudited Financial Statements
For the financial year ended 30 June 2025
Pages for filing with the registrar

FLOORSCOPE LIMITED
UNAUDITED FINANCIAL STATEMENTS
For the financial year ended 30 June 2025

Contents

Company Information	3
Balance Sheet	4
Notes to the Financial Statements	5

FLOORSCOPE LIMITED
COMPANY INFORMATION
For the financial year ended 30 June 2025

DIRECTORS

Philip Richard Mckinlay
Philip Edward Nordmann

REGISTERED OFFICE

Eastfield House
Main Street
Corbridge
NE45 5LD
United Kingdom

COMPANY NUMBER

11368405 (England and Wales)

ACCOUNTANT

S&W Partners Newcastle Limited
17 Queens Lane
Newcastle
NE1 1RN

FLOORSCOPE LIMITED
BALANCE SHEET
As at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	3	58,104	40,734
		58,104	40,734
Current assets			
Stocks		11,300	9,600
Debtors	4	522,009	263,400
Cash at bank and in hand		143,364	66,561
		676,673	339,561
Creditors: amounts falling due within one year	5	(397,461)	(281,686)
Net current assets		279,212	57,875
Total assets less current liabilities		337,316	98,609
Creditors: amounts falling due after more than one year	6	(13,590)	(28,069)
Net assets		323,726	70,540
Capital and reserves			
Called-up share capital		50	50
Capital redemption reserve		50	50
Profit and loss account		323,626	70,440
Total shareholders' funds		323,726	70,540

For the financial year ending 30 June 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Floorscope Limited (registered number: 11368405) were approved and authorised for issue by the Board of Directors on 09 January 2026. They were signed on its behalf by:

Philip Edward Nordmann
Director

FLOORSCOPE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Floorscope Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is Eastfield House, Main Street, Corbridge, NE45 5LD, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' issued by the Financial Reporting Council, including Section 1A of Financial Reporting Standard 102 (FRS102), and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The functional currency of Floorscope Limited is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Turnover

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

Employee benefits

Defined contribution schemes

The Company operates a defined contribution scheme. The amount charged to the Profit and Loss Account in respect of pension costs and other post-retirement benefits is the contributions payable in the financial year. Differences between contributions payable in the financial year and contributions actually paid are included as either accruals or prepayments in the Balance Sheet.

Taxation

Current tax

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the Company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more or less tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on enacted or substantively enacted tax rates and laws. Deferred tax assets and liabilities are not discounted.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit. Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

FLOORSCOPE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 30 June 2025

Leasehold improvements	10 years straight line
Plant and machinery	25 % reducing balance
Vehicles	25 % reducing balance
Fixtures and fittings	33 % reducing balance
Computer equipment	33 % reducing balance

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Leases

The Company as lessee

Assets held under finance leases, hire purchase contracts and other similar arrangements, which confer rights and obligations similar to those attached to owned assets, are capitalised as tangible fixed assets at the fair value of the leased asset (or, if lower, the present value of the minimum lease payments as determined at the inception of the lease) and are depreciated over the shorter of the lease terms and their useful lives. The capital elements of future lease obligations are recorded as liabilities, while the interest elements are charged to the Profit and Loss Account over the period of the leases to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals under operating leases are charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell, which is equivalent to the net realisable value. Cost includes materials, direct labour and an attributable proportion of manufacturing overheads based on normal levels of activity. Cost is calculated using the FIFO (first-in, first-out) method. Provision is made for obsolete, slow-moving or defective items where appropriate.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

FLOORSCOPE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 30 June 2025

2. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	11	7

3. Tangible assets

	Leasehold improve- ments	Plant and machinery	Vehicles	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£	£
Cost						
At 01 July 2024	4,697	12,554	57,578	35,533	8,710	119,072
Additions	0	2,258	20,700	5,907	3,089	31,954
At 30 June 2025	4,697	14,812	78,278	41,440	11,799	151,026
Accumulated depreciation						
At 01 July 2024	2,780	8,490	33,340	28,154	5,574	78,338
Charge for the financial year	470	1,204	7,645	3,759	1,506	14,584
At 30 June 2025	3,250	9,694	40,985	31,913	7,080	92,922
Net book value						
At 30 June 2025	1,447	5,118	37,293	9,527	4,719	58,104
At 30 June 2024	1,917	4,064	24,238	7,379	3,136	40,734

4. Debtors

	2025	2024
	£	£
Trade debtors	449,497	242,719
Other debtors	72,512	20,681
	522,009	263,400

FLOORSCOPE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 30 June 2025

5. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	10,747	11,723
Trade creditors	220,149	116,435
Amounts owed to associates	39,264	59,522
Taxation and social security	44,636	69,361
Obligations under finance leases and hire purchase contracts (secured)	3,732	0
Other creditors	78,933	24,645
	397,461	281,686

6. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	0	10,747
Obligations under finance leases and hire purchase contracts (secured)	13,590	17,322
	13,590	28,069

The finance lease liability is secured against the assets to which it relates. The net book value of fixed assets held under finance leases at 30 June 2024 was £15,798 (2023 - £21,064).

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.