

Company registration number 11398708 (England and Wales)

XAMA TECHNOLOGIES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025
PAGES FOR FILING WITH REGISTRAR

XAMA TECHNOLOGIES LIMITED

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XAMA TECHNOLOGIES LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

		2025	2024
	Notes	£	£
Fixed assets			
Intangible assets	3	203,234	183,655
Tangible assets	4	2,290	1,786
		<u>205,524</u>	<u>185,441</u>
Current assets			
Debtors	5	6,517	23,963
Cash at bank and in hand		75,827	39,136
		<u>82,344</u>	<u>63,099</u>
Creditors: amounts falling due within one year	6	(160,824)	(121,810)
Net current liabilities		<u>(78,480)</u>	<u>(58,711)</u>
Total assets less current liabilities		127,044	126,730
Creditors: amounts falling due after more than one year	7	(4,384)	(15,023)
Net assets		<u>122,660</u>	<u>111,707</u>
Capital and reserves			
Called up share capital		186	186
Profit and loss reserves		122,474	111,521
Total equity		<u>122,660</u>	<u>111,707</u>

XAMA TECHNOLOGIES LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 JUNE 2025

For the financial year ended 30 June 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 of its financial statements for the year in question 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.

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

The directors of the company have elected not to include a copy of the income statement within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 30 March 2026 and are signed on its behalf by:

Mr H W Groenewald
Director

Company registration number 11398708 (England and Wales)

XAMA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Company information

Xama Technologies Limited is a private company limited by shares incorporated in England and Wales. The registered office is Old Station House, Station Approach, Swindon, Wiltshire, SN1 3DU.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

1.2 Turnover

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Development costs	Amortised evenly over their estimated useful life of five years
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1.4 Tangible fixed assets

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery etc	25% on cost
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1.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

XAMA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies (Continued)

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	4	2

3 Intangible fixed assets

	Other £
Cost	
At 1 July 2024	308,226
Additions	91,092
At 30 June 2025	399,318
Amortisation and impairment	
At 1 July 2024	124,571
Amortisation charged for the year	71,513
At 30 June 2025	196,084
Carrying amount	
At 30 June 2025	203,234
At 30 June 2024	183,655

XAMA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 July 2024	3,841
Additions	1,703
At 30 June 2025	5,544
Depreciation and impairment	
At 1 July 2024	2,055
Depreciation charged in the year	1,199
At 30 June 2025	3,254
Carrying amount	
At 30 June 2025	2,290
At 30 June 2024	1,786

5 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	2,932	21,324
Other debtors	3,585	2,639
	6,517	23,963

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	10,648	10,141
Trade creditors	18,803	16,846
Corporation tax	17,010	-
Other taxation and social security	28,407	17,868
Other creditors	85,956	76,955
	160,824	121,810

7 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	4,384	15,023

XAMA TECHNOLOGIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

8 Directors' transactions

Advances	% Rate	Opening balance	Amounts repaid	Closing balance
		£	£	£
Mr B M Friedrich -	-	13	(13)	-
		<u>13</u>	<u>(13)</u>	<u>-</u>
		<u><u>13</u></u>	<u><u>(13)</u></u>	<u><u>-</u></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.