

**BARNOMADICS LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025**

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Barnomadics Limited

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Barnomadics Limited
Balance Sheet
As At 30 November 2025

Registered number: SC240721

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		898,913		843,254
			898,913		843,254
CURRENT ASSETS					
Stocks	5	100		100	
Debtors	6	472,599		378,272	
Cash at bank and in hand		137,759		84,130	
		610,458		462,502	
Creditors: Amounts Falling Due Within One Year	7	(258,444)		(204,497)	
NET CURRENT ASSETS (LIABILITIES)			352,014		258,005
TOTAL ASSETS LESS CURRENT LIABILITIES			1,250,927		1,101,259
Creditors: Amounts Falling Due After More Than One Year	8		(413,870)		(387,173)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(32,948)		(17,023)
NET ASSETS			804,109		697,063
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Share premium account			200		200
Profit and Loss Account			803,809		696,763
SHAREHOLDERS' FUNDS			804,109		697,063

Barnomadics Limited
Balance Sheet (continued)
As At 30 November 2025

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

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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

C Langan

Director

15 May 2026

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

Barnomadics Limited
Notes to the Financial Statements
For The Year Ended 30 November 2025

1. General Information

Barnomadics Limited is a private company, limited by shares, incorporated in Scotland, registered number SC240721 . The registered office is 32 West Gorgie Parks, Hutchison Road, Edinburgh, EH14 1UT.

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. 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% straight line
Motor Vehicles	25% reducing balance
Fixtures & Fittings	25% straight line

2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

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.

Barnomadics Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2025

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.

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 and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

2.7. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 25 (2024: 25)

4. Tangible Assets

	Investment Properties	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£	£
Cost or Valuation					
As at 1 December 2024	741,959	138,032	181,978	25,836	1,087,805
Additions	-	3,710	34,249	-	37,959
Disposals	-	-	(25,397)	-	(25,397)
Revaluation	51,476	-	-	-	51,476
As at 30 November 2025	793,435	141,742	190,830	25,836	1,151,843
Depreciation					
As at 1 December 2024	-	131,257	110,710	2,584	244,551
Provided during the period	-	3,740	26,022	2,584	32,346
Disposals	-	-	(23,967)	-	(23,967)
As at 30 November 2025	-	134,997	112,765	5,168	252,930
Net Book Value					
As at 30 November 2025	793,435	6,745	78,065	20,668	898,913
As at 1 December 2024	741,959	6,775	71,268	23,252	843,254

Barnomadics Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2025

5. Stocks

	2025	2024
	£	£
Stock	100	100

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	448,071	356,012
Other debtors	24,528	22,260
	<u>472,599</u>	<u>378,272</u>

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	16,705	21,595
Bank loans and overdrafts	32,652	47,394
Other creditors	59,833	46,283
Taxation and social security	149,254	86,225
	<u>258,444</u>	<u>204,497</u>

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

	2025	2024
	£	£
Bank loans	413,870	387,173

Of the creditors falling due after more than one year the following amounts are due after more than five years.

	2025	2024
	£	£
Bank loans	-	197,595

9. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	100	100

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.