

**BARRACK POWER SERVICES LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

BARRACK POWER SERVICES LTD
UNAUDITED ACCOUNTS
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BARRACK POWER SERVICES LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2025

| | |
|--------------------------|---|
| Director | C S Barrack |
| Company Number | 09190194 (England and Wales) |
| Registered Office | 26 Trubshaw Close Horfield Bristol BS7 0AD |
| Accountants | Evans Entwistle Office 12a Equinox South, Great Park Road Bradley Stoke Bristol BS32 4QL |

**CHARTERED MANAGEMENT ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
BARRACK POWER SERVICES LTD
FOR THE YEAR ENDED 31 AUGUST 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Barrack Power Services Ltd for the year ended 31 August 2025 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a CIMA Registered Member in Practice and Practising Certificate holder, I am subject to its ethical and other professional requirements which are detailed at <https://www.cimaglobal.com/Members/Your-Membership-Information/Members-handbook/Licensing-and-monitoring/Members-in-practice/>

Our work has been undertaken in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>.

Evans Entwistle
Member in Practice

Office 12a
Equinox South, Great Park Road
Bradley Stoke
Bristol
BS32 4QL

1 October 2025

BARRACK POWER SERVICES LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2025

| | Notes | 2025 £ | 2024 £ |
|--|----------|----------------|---------------|
| Fixed assets | | | |
| Tangible assets | <u>4</u> | 79,645 | 33,687 |
| Current assets | | | |
| Debtors | | 1,279 | 1,166 |
| Cash at bank and in hand | | 4,451 | 5,731 |
| | | <u>5,730</u> | <u>6,897</u> |
| Creditors: amounts falling due within one year | | (8,462) | (5,255) |
| Net current (liabilities)/assets | | <u>(2,732)</u> | <u>1,642</u> |
| Total assets less current liabilities | | 76,913 | 35,329 |
| Creditors: amounts falling due after more than one year | | - | (5,719) |
| Provisions for liabilities | | | |
| Deferred tax | <u>5</u> | (15,163) | (6,401) |
| Net assets | | <u>61,750</u> | <u>23,209</u> |
| Capital and reserves | | | |
| Called up share capital | <u>6</u> | 1 | 1 |
| Profit and loss account | | 61,749 | 23,208 |
| Shareholders' funds | | <u>61,750</u> | <u>23,209</u> |

For the year ending 31 August 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 1 October 2025 and were signed on its behalf by

C S Barrack
Director

Company Registration No. 09190194

BARRACK POWER SERVICES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Statutory information

Barrack Power Services Ltd is a private company, limited by shares, registered in England and Wales, registration number 09190194. The registered office is 26 Trubshaw Close, Horfield, Bristol, BS7 0AD.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

| | |
|--------------------|-------------------|
| Plant & machinery | 25% straight line |
| Motor vehicles | 25% straight line |
| Computer equipment | 25% straight line |

Deferred taxation

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 accounts. 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 current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

BARRACK POWER SERVICES LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

| 4 Tangible fixed assets | Total | |
|--|--------------|-------------|
| | £ | |
| Cost or valuation | | |
| At 1 September 2024 | | 60,416 |
| Additions | | 60,613 |
| | | 121,029 |
| Depreciation | | |
| At 1 September 2024 | | 26,729 |
| Charge for the year | | 14,655 |
| | | 41,384 |
| Net book value | | |
| At 31 August 2025 | | 79,645 |
| At 31 August 2024 | | 33,687 |
| | | |
| 5 Deferred taxation | 2025 | 2024 |
| | £ | £ |
| Accelerated capital allowances | 15,163 | 6,401 |
| | | |
| | 2025 | 2024 |
| | £ | £ |
| Provision at start of year | 6,401 | 487 |
| Charged to the profit and loss account | 8,762 | 5,914 |
| | 15,163 | 6,401 |
| | | |
| | | |
| 6 Share capital | 2025 | 2024 |
| | £ | £ |
| Allotted, called up and fully paid: | | |
| 1 Ordinary shares of £1 each | 1 | 1 |
| | | |

7 Average number of employees

During the year the average number of employees was 1 (2024: 1).

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.