

**F & S (DEVELOPMENTS) LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024**

**F & S (Developments) Limited**  
**Contents**

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Balance Sheet                     | 1—2         |
| Notes to the Financial Statements | 3—4         |

**F & S (Developments) Limited**  
**Balance Sheet**  
**As At 30 April 2024**

Registered number: 1027708

|                                                |       | 2024            |                | 2023             |                |
|------------------------------------------------|-------|-----------------|----------------|------------------|----------------|
|                                                | Notes | £               | £              | £                | £              |
| <b>FIXED ASSETS</b>                            |       |                 |                |                  |                |
| Tangible Assets                                | 4     |                 | 1              |                  | 1              |
| Investments                                    | 5     |                 | 585,662        |                  | -              |
|                                                |       |                 | <u>585,663</u> |                  | <u>1</u>       |
| <b>CURRENT ASSETS</b>                          |       |                 |                |                  |                |
| Cash at bank and in hand                       |       | <u>16,973</u>   |                | <u>604,827</u>   |                |
|                                                |       | 16,973          |                | 604,827          |                |
| Creditors: Amounts Falling Due Within One Year | 6     | <u>(3,230 )</u> |                | <u>(10,648 )</u> |                |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>        |       |                 | <u>13,743</u>  |                  | <u>594,179</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>   |       |                 | <u>599,406</u> |                  | <u>594,180</u> |
| <b>NET ASSETS</b>                              |       |                 | <u>599,406</u> |                  | <u>594,180</u> |
| <b>CAPITAL AND RESERVES</b>                    |       |                 |                |                  |                |
| Called up share capital                        | 7     |                 | 100            |                  | 100            |
| Capital redemption reserve                     |       |                 | 100            |                  | 100            |
| Profit and Loss Account                        |       |                 | <u>599,206</u> |                  | <u>593,980</u> |
| <b>SHAREHOLDERS' FUNDS</b>                     |       |                 | <u>599,406</u> |                  | <u>594,180</u> |

**F & S (Developments) Limited**  
**Balance Sheet (continued)**  
**As At 30 April 2024**

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For the year ending 30 April 2024 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

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Mr John Alan Farquharson

Director

26 February 2025

The notes on pages 3 to 4 form part of these financial statements.

**F & S (Developments) Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2024**

**1. General Information**

F & S (Developments) Limited Registered number 1027708 is a limited by shares company incorporated in England & Wales. The Registered Office is Oak Lodge, Windmill Lane, Appleton, Warrington, WA4 5JN.

**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. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. 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   | Fully depreciated |
| Fixtures & Fittings | Fully depreciated |
| Computer Equipment  | Fully depreciated |

**3. Average Number of Employees**

Average number of employees, including directors, during the year was:

|                                   | 2024 | 2023 |
|-----------------------------------|------|------|
| Office and administration         | 3    | 3    |
| Sales, marketing and distribution | 1    | 1    |
|                                   | 4    | 4    |

**4. Tangible Assets**

|                       | Plant &<br>Machinery | Fixtures &<br>Fittings | Computer<br>Equipment | Total |
|-----------------------|----------------------|------------------------|-----------------------|-------|
|                       | £                    | £                      | £                     | £     |
| <b>Cost</b>           |                      |                        |                       |       |
| As at 1 May 2023      | 1,750                | 2,290                  | 372                   | 4,412 |
| As at 30 April 2024   | 1,750                | 2,290                  | 372                   | 4,412 |
| <b>Depreciation</b>   |                      |                        |                       |       |
| As at 1 May 2023      | 1,749                | 2,290                  | 372                   | 4,411 |
| As at 30 April 2024   | 1,749                | 2,290                  | 372                   | 4,411 |
| <b>Net Book Value</b> |                      |                        |                       |       |
| As at 30 April 2024   | 1                    | -                      | -                     | 1     |
| As at 1 May 2023      | 1                    | -                      | -                     | 1     |

**F & S (Developments) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2024**

**5. Investments**

|                       | Listed<br>£ | Other<br>£ | Total<br>£ |
|-----------------------|-------------|------------|------------|
| <b>Cost</b>           |             |            |            |
| As at 1 May 2023      | 19,355      | -          | 19,355     |
| Additions             | -           | 585,662    | 585,662    |
| As at 30 April 2024   | 19,355      | 585,662    | 605,017    |
| <b>Provision</b>      |             |            |            |
| As at 1 May 2023      | 19,355      | -          | 19,355     |
| As at 30 April 2024   | 19,355      | -          | 19,355     |
| <b>Net Book Value</b> |             |            |            |
| As at 30 April 2024   | -           | 585,662    | 585,662    |
| As at 1 May 2023      | -           | -          | -          |

**6. Creditors: Amounts Falling Due Within One Year**

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| Other creditors              | 1,844     | 1,844     |
| Accruals and deferred income | 910       | 395       |
| Directors' loan accounts     | 476       | 8,409     |
|                              | 3,230     | 10,648    |

**7. Share Capital**

|                                           | 2024<br>£ | 2023<br>£ |
|-------------------------------------------|-----------|-----------|
| <b>Allotted, called up and fully paid</b> |           |           |
| 100 Ordinary Shares of £ 1.000 each       | 100       | 100       |

The directors' interests in the share capital of the company were as follows:

Mr J A Farquharson - 98 ordinary shares of £1 each at 30 April 2024 and 1 May 2023.

Mr R J Farquharson - 1 ordinary share of £1 each at 30 April 2024 and 1 May 2023.

Mr R D Farquharson - 1 ordinary share of £1 each at 30 April 2024 and 1 May 2023.

**8. Ultimate Controlling Party**

The company's ultimate controlling party is Mr J A Farquharson by virtue of his ownership of 98% of the issued share capital in the company.

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.