

**F & S (DEVELOPMENTS) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

F & S (Developments) Limited
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F & S (Developments) Limited
Balance Sheet
As At 30 April 2025

Registered number: 1027708

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1		1
Investments	5		598,510		585,662
			<u>598,511</u>		<u>585,663</u>
CURRENT ASSETS					
Cash at bank and in hand		16,814		16,973	
		<u>16,814</u>		<u>16,973</u>	
Creditors: Amounts Falling Due Within One Year	6	(3,934)		(3,230)	
NET CURRENT ASSETS (LIABILITIES)			<u>12,880</u>		<u>13,743</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>611,391</u>		<u>599,406</u>
NET ASSETS			<u>611,391</u>		<u>599,406</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Capital redemption reserve			100		100
Profit and Loss Account			<u>611,191</u>		<u>599,206</u>
SHAREHOLDERS' FUNDS			<u>611,391</u>		<u>599,406</u>

For the year ending 30 April 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 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

Mr Robert David Farquharson

Director

2 October 2025

The notes on pages 2 to 3 form part of these financial statements.

F & S (Developments) Limited
Notes to the Financial Statements
For The Year Ended 30 April 2025

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:

	2025	2024
Office and administration	3	3
Sales, marketing and distribution	1	1
	4	4

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 May 2024	1,750	2,290	372	4,412
As at 30 April 2025	1,750	2,290	372	4,412
Depreciation				
As at 1 May 2024	1,749	2,290	372	4,411
As at 30 April 2025	1,749	2,290	372	4,411
Net Book Value				
As at 30 April 2025	1	-	-	1
As at 1 May 2024	1	-	-	1

F & S (Developments) Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

5. Investments

	Listed	Other	Total
	£	£	£
Cost or Valuation			
As at 1 May 2024	19,355	585,662	605,017
Revaluations	-	12,848	12,848
As at 30 April 2025	19,355	598,510	617,865
Provision			
As at 1 May 2024	19,355	-	19,355
As at 30 April 2025	19,355	-	19,355
Net Book Value			
As at 30 April 2025	-	598,510	598,510
As at 1 May 2024	-	585,662	585,662

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	1,844	1,844
Accruals and deferred income	545	910
Directors' loan accounts	1,545	476
	3,934	3,230

7. Share Capital

	2025	2024
	£	£
Allotted, called up and fully paid		
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 2025 and 1 May 2024.

Mr R J Farquharson - 1 ordinary share of £1 each at 30 April 2025 and 1 May 2024.

Mr R D Farquharson - 1 ordinary share of £1 each at 30 April 2025 and 1 May 2024.

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.