

**F & S (DEVELOPMENTS) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026**

F & S (Developments) Limited
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F & S (Developments) Limited
Balance Sheet
As At 30 April 2026

Registered number: 1027708

		2026		2025	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		1		1
Investments	5		622,930		598,510
			<u>622,931</u>		<u>598,511</u>
CURRENT ASSETS					
Cash at bank and in hand		14,789		16,814	
		<u>14,789</u>		<u>16,814</u>	
Creditors: Amounts Falling Due Within One Year	6	(7,285)		(3,934)	
NET CURRENT ASSETS (LIABILITIES)			<u>7,504</u>		<u>12,880</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>630,435</u>		<u>611,391</u>
NET ASSETS			<u>630,435</u>		<u>611,391</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Capital redemption reserve			100		100
Profit and Loss Account			<u>630,235</u>		<u>611,191</u>
SHAREHOLDERS' FUNDS			<u>630,435</u>		<u>611,391</u>

F & S (Developments) Limited
Balance Sheet (continued)
As At 30 April 2026

For the year ending 30 April 2026 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

29 September 2026

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

F & S (Developments) Limited
Notes to the Financial Statements
For The Year Ended 30 April 2026

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

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

3. Average Number of Employees

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

	2026	2025
Office and administration	2	3
Sales, marketing and distribution	2	1
	<u>4</u>	<u>4</u>

F & S (Developments) Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2026

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 May 2025	1,750	2,290	372	4,412
As at 30 April 2026	1,750	2,290	372	4,412
Depreciation				
As at 1 May 2025	1,749	2,290	372	4,411
As at 30 April 2026	1,749	2,290	372	4,411
Net Book Value				
As at 30 April 2026	1	-	-	1
As at 1 May 2025	1	-	-	1

5. Investments

	Listed	Other	Total
	£	£	£
Cost or Valuation			
As at 1 May 2025	19,355	598,510	617,865
Revaluations	-	24,420	24,420
As at 30 April 2026	19,355	622,930	642,285
Provision			
As at 1 May 2025	19,355	-	19,355
As at 30 April 2026	19,355	-	19,355
Net Book Value			
As at 30 April 2026	-	622,930	622,930
As at 1 May 2025	-	598,510	598,510

6. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Corporation tax	4,342	-
Other creditors	1,844	1,844
Accruals and deferred income	545	545
Directors' loan accounts	554	1,545
	7,285	3,934

F & S (Developments) Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2026

7. Share Capital

	2026	2025
	£	£
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 2 April 2026 and 1 May 2025.

The executors of Mr J A Farquharson Deceased - 98 ordinary shares of £1 each at 30 April 2026 and 3 April 2026.

Mr R J Farquharson - 1 ordinary share of £1 each at 30 April 2026 and 1 May 2025.

Mr R D Farquharson - 1 ordinary share of £1 each at 30 April 2026 and 1 May 2025.

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.