

Viaduct Furniture Limited
Report of the Directors and
Financial Statements For The Year Ended 31 October 2025

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For The Year Ended 31 October 2025**

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Viaduct Furniture Limited

**Company Information
For The Year Ended 31 October 2025**

DIRECTORS:

S J J Mair
W J Micklethwaite
C Rouxel
Ms A Chandler

SECRETARY:

L Morgan-Griffiths

REGISTERED OFFICE:

23a Church Road
Poole
Dorset
BH14 8UF

REGISTERED NUMBER:

02027354 (England and Wales)

ACCOUNTANTS:

SSM Accountants Limited
23a Church Road
Parkstone
Poole
Dorset
BH14 8UF

Viaduct Furniture Limited (Registered number: 02027354)

**Report of the Directors
For The Year Ended 31 October 2025**

The directors present their report with the financial statements of the company for the year ended 31 October 2025.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 November 2024 to the date of this report.

S J J Mair
W J Micklethwaite
C Rouxel
Ms A Chandler

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

S J J Mair - Director

17 March 2026

Statement of Income and Retained Earnings
For The Year Ended 31 October 2025

	Notes	2025 £	£	2024 £	£
TURNOVER			7,181,745		6,650,928
Cost of sales			<u>5,240,247</u>		<u>4,792,783</u>
GROSS PROFIT			1,941,498		1,858,145
Administrative expenses			<u>1,497,530</u>		<u>1,388,569</u>
			443,968		469,576
Other operating income			<u>7,640</u>		<u>21,240</u>
OPERATING PROFIT	4		451,608		490,816
Income from fixed asset investments		11,140		2,156	
Interest receivable and similar income		<u>18,256</u>		<u>13,891</u>	
			29,396		16,047
PROFIT BEFORE TAXATION			481,004		506,863
Tax on profit	5		<u>118,363</u>		<u>122,532</u>
PROFIT FOR THE FINANCIAL YEAR			362,641		384,331
Retained earnings at beginning of year			747,394		863,063
Dividends			(400,120)		(500,000)
RETAINED EARNINGS AT END OF YEAR			<u>709,915</u>		<u>747,394</u>

Balance Sheet
31 October 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	6		31,496		34,732
CURRENT ASSETS					
Stocks		316,366		265,574	
Debtors	7	512,318		397,141	
Investments	8	168,877		153,080	
Cash at bank and in hand		<u>1,074,088</u>		<u>945,580</u>	
		2,071,649		1,761,375	
CREDITORS					
Amounts falling due within one year	9	<u>1,325,451</u>		<u>980,163</u>	
NET CURRENT ASSETS			<u>746,198</u>		<u>781,212</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			777,694		815,944
PROVISIONS FOR LIABILITIES			<u>7,702</u>		<u>8,473</u>
NET ASSETS			<u><u>769,992</u></u>		<u><u>807,471</u></u>
CAPITAL AND RESERVES					
Called up share capital	10		114		114
Share premium			29,925		29,925
Capital redemption reserve			38		38
Other reserves			30,000		30,000
Retained earnings			<u>709,915</u>		<u>747,394</u>
SHAREHOLDERS' FUNDS			<u><u>769,992</u></u>		<u><u>807,471</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 17 March 2026 and were signed on its behalf by:

W J Micklethwaite - Director

**Notes to the Financial Statements
For The Year Ended 31 October 2025**

1. STATUTORY INFORMATION

Viaduct Furniture Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Website costs	- 50% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 13 (2024 - 13).

4. OPERATING PROFIT

The operating profit is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	24,059	24,464
Foreign exchange (gain)/loss	<u>(12,093)</u>	<u>(67,853)</u>

Notes to the Financial Statements - continued
For The Year Ended 31 October 2025

5. **TAXATION**

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	2025 £	2024 £
Current tax:		
UK corporation tax	119,134	122,596
Deferred tax	(771)	(64)
Tax on profit	<u>118,363</u>	<u>122,532</u>

6. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Website costs £	Totals £
COST			
At 1 November 2024	58,313	28,096	86,409
Additions	2,377	18,446	20,823
Disposals	(19,051)	(9,667)	(28,718)
At 31 October 2025	<u>41,639</u>	<u>36,875</u>	<u>78,514</u>
DEPRECIATION			
At 1 November 2024	40,422	11,255	51,677
Charge for year	7,665	16,394	24,059
Eliminated on disposal	(19,051)	(9,667)	(28,718)
At 31 October 2025	<u>29,036</u>	<u>17,982</u>	<u>47,018</u>
NET BOOK VALUE			
At 31 October 2025	<u>12,603</u>	<u>18,893</u>	<u>31,496</u>
At 31 October 2024	<u>17,891</u>	<u>16,841</u>	<u>34,732</u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	458,877	330,615
Other debtors	53,441	66,526
	<u>512,318</u>	<u>397,141</u>

8. **CURRENT ASSET INVESTMENTS**

	2025 £	2024 £
Other	<u>168,877</u>	<u>153,080</u>

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	356,750	400,265
Taxation and social security	234,585	177,708
Other creditors	734,116	402,190
	<u>1,325,451</u>	<u>980,163</u>

Notes to the Financial Statements - continued
For The Year Ended 31 October 2025

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2025	2024
Number:	Class:		£	£
11,400	Ordinary	0.01	<u>114</u>	<u>114</u>

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.