T Russell Developments Limited

Registered Number
06408607
(England and Wales)

Unaudited Financial Statements for the Year ended
30 November 2025

T Russell Developments Limited

Company Information
for the year from 1 December 2024 to 30 November 2025

Director	Russell, Terence
Company Secretary	RUSSELL, Elizabeth Ann
Registered Address	1 Park Gardens Yeovil BA20 1DW
Place of Business	Ty Glas Union Drove Langport Somerset TA10 9EY
Registered Number	06408607 (England and Wales)

T Russell Developments Limited

Balance Sheet as at
30 November 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	4		36,258		48,345
			36,258		48,345
Current assets					
Stocks		327,115		570,768	
Debtors		1,203		934	
Cash at bank and on hand		256,955		49,564	
		585,273		621,266	
Creditors amounts falling due within one year	5	(130,246)		(148,511)	
Net current assets (liabilities)			455,027		472,755
Total assets less current liabilities			491,285		521,100
Net assets			491,285		521,100
Capital and reserves					
Called up share capital			1		1
Profit and loss account			491,284		521,099
Shareholders' funds			491,285		521,100

The company was entitled to exemption from audit for this reporting period 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 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 in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 19 June 2026, and are signed on its behalf by:

Russell, Terence
Director
Registered Company No. 06408607

1. Accounting policies

Statutory information

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

Statement of compliance

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

Revenue from sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Employee benefits

Contributions to defined contribution plans are expensed in the period to which they relate.

Deferred tax

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)
Plant and machinery	25
Fixtures and fittings	25
Vehicles	25
Office Equipment	25

Stocks and work in progress

Inventories are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

2. Average number of employees

The following average number of employees includes the director.

	2025	2024
Average number of employees during the year	2	2

3. Intangible assets

	Goodwill	Total
	£	£
Cost or valuation		
At 01 December 24	25,500	25,500
At 30 November 25	25,500	25,500
Amortisation and impairment		
At 01 December 24	25,500	25,500
At 30 November 25	25,500	25,500
Net book value		
At 30 November 25	-	-
At 30 November 24	-	-

4. Tangible fixed assets

	Plant & machinery	Vehicles	Fixtures & fittings	Office Equipment	Total
	£	£	£	£	£
Cost or valuation					
At 01 December 24	110,177	39,082	4,178	3,216	156,653
At 30 November 25	110,177	39,082	4,178	3,216	156,653
Depreciation and impairment					
At 01 December 24	64,908	37,508	3,016	2,876	108,308
Charge for year	11,318	393	291	85	12,087
At 30 November 25	76,226	37,901	3,307	2,961	120,395
Net book value					
At 30 November 25	33,951	1,181	871	255	36,258
At 30 November 24	45,269	1,574	1,162	340	48,345

5. Creditors: amounts due within one year

	2025	2024
	£	£
Trade creditors / trade payables	1,553	10,305
Amounts owed to related parties	124,178	128,283
Taxation and social security	1,729	6,441
Other creditors	1,186	1,907
Accrued liabilities and deferred income	1,600	1,575
Total	130,246	148,511

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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.