FRANK & BIRD LTD

Registered Number
08901310
(England and Wales)

Unaudited Financial Statements for the Year ended
28 February 2026

FRANK & BIRD LTD

Company Information
for the year from 1 March 2025 to 28 February 2026

Directors	CARR, David Andrew
	CARR, Marion
Registered Address	3rd Floor Cragside House
	Heaton Road
	Newcastle Upon Tyne
	NE6 1SE
Place of Business	BRANDLING VILLA
	HADDRICKS MILL ROAD
	NEWCASTLE UPON TYNE
	NE3 1QL
Registered Number	08901310 (England and Wales)

FRANK & BIRD LTD

Balance Sheet as at
28 February 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	3		15,407		14,019
			15,407		14,019
Current assets					
Stocks	4	9,795		13,531	
Debtors	5	40,667		36,124	
Cash at bank and on hand		18,757		25,081	
		69,219		74,736	
Creditors amounts falling due within one year	6	(87,725)		(91,885)	
Net current assets (liabilities)			(18,506)		(17,149)
Total assets less current liabilities			(3,099)		(3,130)
Creditors amounts falling due after one year	7		(21,276)		(27,271)
Net assets			(24,375)		(30,401)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(24,475)		(30,501)
Shareholders' funds			(24,375)		(30,401)

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 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 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 Board of Directors on 29 October 2026, and are signed on its behalf by:

CARR, David Andrew
Director

CARR, Marion
Director

Registered Company No. 08901310

FRANK & BIRD LTD

Notes to the Financial Statements
for the year ended 28 February 2026

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 accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Revenue from sale of goods

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, usually when goods are delivered and legal title has passed. Providing the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transition can be measured reliably.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

Defined contribution pension plan

The company operates a defined contribution pension plan for the benefit of its employees. Contributions are recognised as expenses as they become payable. Differences between contributions payable in the year and those actually paid are recognised as either prepayments or accruals in the balance sheet. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

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.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Reducing balance (%)	Straight line (years)
Plant and machinery	20	-
Office Equipment	-	3

Stocks and work in progress

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell. The cost methodology employed by the entity is the first-in first-out method. Estimated selling price less costs to complete and sell are derived from the selling price which the goods would fetch in an open market transaction with established customers less the costs expected to be incurred to enable the sale to complete. Provision is made for slow-moving and obsolete items of stock. Such provisions are recognised in profit or loss.

Work in progress is valued using the percentage of completion method and values are calculated using the lower of cost and estimated selling price less costs to complete and sell. When stocks are sold, the carrying amount of those stocks is recognised as an expense within cost of sales. This takes place in the same period that the associated revenue is recognised.

2. Average number of employees

	2026	2025
Average number of employees during the year	16	19

3. Tangible fixed assets

	Plant & machinery	Office Equipment	Total
	£	£	£
Cost or valuation			
At 01 March 25	68,593	874	69,467
Additions	5,532	-	5,532
At 28 February 26	74,125	874	74,999
Depreciation and impairment			
At 01 March 25	54,865	583	55,448
Charge for year	3,853	291	4,144
At 28 February 26	58,718	874	59,592
Net book value			
At 28 February 26	15,407	-	15,407
At 28 February 25	13,728	291	14,019

4. Stocks

	2026	2025
	£	£
Raw materials and consumables	9,795	13,531
Total	9,795	13,531

5. Debtors: amounts due within one year

	2026	2025
	£	£
Trade debtors / trade receivables	10,068	8,650
Amounts owed by associates and joint ventures / participating interests	11,934	7,170
Other debtors	9,646	11,864
Prepayments and accrued income	9,019	8,440
Total	40,667	36,124

6. Creditors: amounts due within one year

	2026	2025
	£	£
Trade creditors / trade payables	23,531	24,208
Bank borrowings and overdrafts	5,880	5,745
Taxation and social security	31,082	44,400
Other creditors	4,272	912
Accrued liabilities and deferred income	22,960	16,620
Total	87,725	91,885

7. Creditors: amounts due after one year

	2026	2025
	£	£
Bank borrowings and overdrafts	21,276	27,271
Total	21,276	27,271

8. Pension commitments

The company operates a defined contribution pension scheme for the directors and senior employees. The assets of the scheme are held separately from those of the company in an independently administered fund. At the balance sheet date, unpaid contributions of £..... (20XX - £...) were due to the fund. They are included in other creditors.

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