

FRAME SFS LIMITED

Abridged Accounts

Period of accounts

Start date: 01 April 2024

End date: 31 March 2025

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FRAME SFS LIMITED

Accountants' Report

For the year ended 31 March 2025

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Frame SFS Limited for the year ended 31 March 2025.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Frame SFS Limited for the year ended 31 March 2025 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Frame SFS Limited, as a body, in accordance with the terms of our engagement letter dated 24 December 2025. Our work has been undertaken solely to prepare for your approval the accounts of Frame SFS Limited and state those matters that we have agreed to state to the Board of Directors of Frame SFS Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Frame SFS Limited and its Board of Directors as a body for our work or for this report. It is your duty to ensure that Frame SFS Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Frame SFS Limited. You consider that Frame SFS Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Frame SFS Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts

31 March 2025.

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Kendall Accountancy Services Limited
2 Exeter Street
Cottingham
Hull
East Yorkshire
HU16 4LU
24 December 2025

FRAME SFS LIMITED
Statement of Financial Position
As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	3	6,960	12,289
		6,960	12,289
Current assets			
Stocks		46,490	60,000
Debtors		281,224	240,040
Cash at bank and in hand		75,249	82,090
		402,963	382,130
Creditors: amount falling due within one year		(226,879)	(108,079)
Net current assets		176,084	274,051
Total assets less current liabilities		183,044	286,340
Creditors: amount falling due after more than one year		(42,795)	(64,318)
Net assets		140,249	222,022
Capital and reserves			
Called up share capital	4	101	100
Profit and loss account		140,148	221,922
Shareholders' funds		140,249	222,022

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 24 December 2025 and were signed on its behalf by:

Philip Matthew Scaife
Director

FRAME SFS LIMITED

Notes to the Abridged Financial Statements

For the year ended 31 March 2025

General Information

Frame SFS Limited is a private company, limited by shares, registered in England and Wales, registration number 09527708, registration address Colonial House, Swinemoor Lane, Beverley, East Yorkshire, HU17 0LS.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Website cost

Planning and operating costs for the company's website are charged to the income statement as incurred.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Deferred taxation

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

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	10% Straight Line
Fixtures and Fittings	25% Straight Line
Computer Equipment	25% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 8 (2024 : 7).

3. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 April 2024	1,000	8,985	15,698	25,683
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	1,000	8,985	15,698	25,683
Depreciation				
At 01 April 2024	865	6,067	6,462	13,394
Charge for year	100	2,246	2,983	5,329
On disposals	-	-	-	-
At 31 March 2025	965	8,313	9,445	18,723
Net book values				
Closing balance as at 31 March 2025	35	672	6,253	6,960
Opening balance as at 01 April 2024	135	2,918	9,236	12,289

4. Share Capital

Allotted, called up and fully paid	2025	2024
	£	£
100 Class A shares of £1.00 each	100	100
1 Class B share of £1.00 each	1	-
	101	100

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.