

REGISTERED NUMBER: 11001296 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025
FOR
SUSSEX FRUITS LTD**

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FOR THE YEAR ENDED 31 OCTOBER 2025

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STATEMENT OF FINANCIAL POSITION
31 OCTOBER 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		16,944		22,096
CURRENT ASSETS					
Stocks	5	1,500		2,800	
Debtors	6	1,051		3,824	
Cash at bank and in hand		<u>1,775</u>		<u>10,733</u>	
		4,326		17,357	
CREDITORS					
Amounts falling due within one year	7	<u>15,170</u>		<u>8,246</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(10,844)</u>		<u>9,111</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			6,100		31,207
CREDITORS					
Amounts falling due after more than one year	8		-		(27,034)
PROVISIONS FOR LIABILITIES	9		<u>(3,077)</u>		<u>(4,025)</u>
NET ASSETS			<u>3,023</u>		<u>148</u>
CAPITAL AND RESERVES					
Called up share capital	10		100		100
Retained earnings			<u>2,923</u>		<u>48</u>
SHAREHOLDERS' FUNDS			<u>3,023</u>		<u>148</u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
31 OCTOBER 2025

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:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 May 2026 and were signed on its behalf by:

Mr S J Desborough - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

1. STATUTORY INFORMATION

Sussex Fruits Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	11001296
Registered office:	31-33 Bexhill Road St. Leonards-On-Sea East Sussex TN38 0AH

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 the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% 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 statement of financial position date.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2025

2. ACCOUNTING POLICIES - continued

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2024 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1 November 2024	54,668	5,260	399	60,327
Additions	-	-	208	208
At 31 October 2025	<u>54,668</u>	<u>5,260</u>	<u>607</u>	<u>60,535</u>
Depreciation				
At 1 November 2024	35,629	2,596	6	38,231
Charge for year	4,759	399	202	5,360
At 31 October 2025	<u>40,388</u>	<u>2,995</u>	<u>208</u>	<u>43,591</u>
Net book value				
At 31 October 2025	<u>14,280</u>	<u>2,265</u>	<u>399</u>	<u>16,944</u>
At 31 October 2024	<u>19,039</u>	<u>2,664</u>	<u>393</u>	<u>22,096</u>

5. STOCKS

	2025 £	2024 £
Stocks	<u>1,500</u>	<u>2,800</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>1,051</u>	<u>3,824</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts	4,031	5,000
Trade creditors	1,428	-
Taxation and social security	7,208	186
Other creditors	2,503	3,060
	<u>15,170</u>	<u>8,246</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans	-	27,034

9. PROVISIONS FOR LIABILITIES

	2025	2024
	£	£
Deferred tax	3,077	4,025

	Deferred tax
	£
Balance at 1 November 2024	4,025
Credit to Statement of Income and Retained Earnings during year	(948)
Balance at 31 October 2025	<u>3,077</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2025	2024
Number:	Class:		£	£
100	Ordinary	£1	<u>100</u>	<u>100</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.