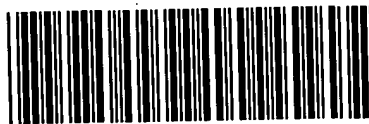


Registration number: 11368253

F&E SUPPORT SERVICES LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

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F&E SUPPORT SERVICES LTD

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F&E SUPPORT SERVICES LTD

COMPANY INFORMATION

Director A E Fitzgerald

Registered office Salatin House
19 Cedar Road
Sutton
England
SM2 5DA

Accountants Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

F&E SUPPORT SERVICES LTD

(REGISTRATION NUMBER: 11368253)
STATEMENT OF FINANCIAL POSITION AS AT 31 MAY 2025

	Note	2025 £	2024 £
Non-current assets			
Property, plant and equipment	4	46,572	31,004
Current assets			
Receivables	5	124,289	329,476
Cash at bank and in hand		275,737	156,862
		400,026	486,338
Payables: Amounts falling due within one year	6	(150,085)	(283,323)
Net current assets		249,941	203,015
Total assets less current liabilities		296,513	234,019
Payables: Amounts falling due after more than one year	6	(16,745)	(11,600)
Provisions for liabilities		(11,539)	(7,697)
Net assets		268,229	214,722
Equity			
Called up share capital	8	5	10
Capital redemption reserve		5	-
Retained earnings		268,219	214,712
Shareholders' funds		268,229	214,722

The notes on pages 5 to 11 form an integral part of these financial statements.

F&E SUPPORT SERVICES LTD

(REGISTRATION NUMBER: 11368253) **STATEMENT OF FINANCIAL POSITION AS AT 31 MAY 2025 (CONTINUED)**

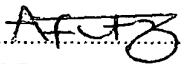
For the financial year ending 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act 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. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Income statement.

The financial statements of F&E Support Services Ltd were approved and authorised for issue by the director on 26 August 2025


A E Fitzgerald
Director

The notes on pages 5 to 11 form an integral part of these financial statements.

F&E SUPPORT SERVICES LTD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MAY 2025

	Share capital	Capital redemption reserve	Retained earnings	Total
	£	£	£	£
At 1 June 2024	10	-	214,712	214,722
Profit for the year	-	-	161,707	161,707
Dividends	-	-	(8,200)	(8,200)
Purchase of own share capital	(5)	5	(100,000)	(100,000)
At 31 May 2025	5	5	268,219	268,229

	Share capital	Retained earnings	Total
	£	£	£
At 1 June 2023	10	38,811	38,821
Profit for the year	-	179,351	179,351
Dividends	-	(3,450)	(3,450)
At 31 May 2024	10	214,712	214,722

The notes on pages 5 to 11 form an integral part of these financial statements.

F&E SUPPORT SERVICES LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1 General information

F&E Support Services Ltd (the 'company') is a private company limited by share capital, registered in England and Wales under the Companies Act. The address of the registered office is given on page 1.

2 Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The functional currency of the company is considered to be pound sterling (£) because that is the currency of the primary economic environment in which the company operates. The financial statements are presented in pound sterling (£).

Going concern

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus she continues to adopt the going concern basis in preparing the annual financial statements.

Revenue recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Revenue is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

F&E SUPPORT SERVICES LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

2 Accounting policies (continued)

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when 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.

Property, plant and equipment

Property, plant and equipment are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of property, plant and equipment includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	33.3% straight line
Plant and machinery	25% straight line
Motor vehicles	20% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

F&E SUPPORT SERVICES LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

2 Accounting policies (continued)

Receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the income statement over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Statement of Financial Position as a finance lease obligation.

Lease payments are apportioned between finance costs in the Income statement and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

F&E SUPPORT SERVICES LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

2 Accounting policies (continued)

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 2 (2024 - 1).

F&E SUPPORT SERVICES LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

4 Property, plant and equipment

	Office equipment £	Motor vehicles £	Plant and equipment £	Total £
Cost				
At 1 June 2024	2,360	28,750	9,125	40,235
Additions	2,443	20,090	8,221	30,754
At 31 May 2025	4,803	48,840	17,346	70,989
Depreciation				
At 1 June 2024	1,200	5,750	2,281	9,231
Charge for the year	1,081	9,768	4,337	15,186
At 31 May 2025	2,281	15,518	6,618	24,417
Carrying amount				
At 31 May 2025	<u>2,522</u>	<u>33,322</u>	<u>10,728</u>	<u>46,572</u>
At 31 May 2024	<u>1,160</u>	<u>23,000</u>	<u>6,844</u>	<u>31,004</u>

5 Receivables

	2025 £	2024 £
Trade receivables	93,528	197,483
Other receivables	891	4,123
Prepayments	12,438	2,683
Accrued income	17,432	125,187
	<u>124,289</u>	<u>329,476</u>

F&E SUPPORT SERVICES LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

6 Payables

Payables: amounts falling due within one year

	2025 £	2024 £
Due within one year		
Obligation under hire purchase contract	9,855	6,194
Trade payables	32,478	27,156
Corporation tax	64,557	55,373
Social security and other taxes	32,945	61,703
Director's loan account	49	38
Other payables	3,535	1,029
Accruals	6,666	131,830
	<u>150,085</u>	<u>283,323</u>

Payables: amounts falling due after more than one year

	2025 £	2024 £
Due after one year		
Obligation under hire purchase contract	<u>16,745</u>	<u>11,600</u>

7 Provisions for liabilities

	Deferred tax £
At 1 June 2024	7,697
Additional provisions	<u>3,842</u>
At 31 May 2025	<u>11,539</u>

F&E SUPPORT SERVICES LTD

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

8 Share capital and reserves

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary A shares of £1 each	5	5	5	5
Ordinary B Shares of £1 each	-	-	5	5
	<u>5</u>	<u>5</u>	<u>10</u>	<u>10</u>

Shareholder rights

Different rates of dividends may be declared on each class of share and dividends may be declared for one class of share and not for the other class.

The shares rank pari passu in all other respects.

Purchase of own shares

During the year the company purchased 5 of its own Ordinary B shares at a nominal value of £1. The shares were purchased for a consideration of £100,000 and represented 100% of the called up share capital of that class of share. The transaction arose to buy out an existing shareholder.

9 Related party transactions

At 31 May 2025 A E Fitzgerald was owed £49 by the company (2024: £38). The loan is interest free and has no fixed repayment date or repayment schedule.