

**GROWTH CYCLE LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

**GROWTH CYCLE LTD**  
**UNAUDITED ACCOUNTS**  
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**GROWTH CYCLE LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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|                          |                                                                                                                  |
|--------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>Director</b>          | F J Lyons                                                                                                        |
| <b>Company Number</b>    | 13228551 (England and Wales)                                                                                     |
| <b>Registered Office</b> | Unit 3 Block A<br>Wednesbury Trading Estate<br>Wednesbury<br>WS10 7JN                                            |
| <b>Accountants</b>       | R M Accountancy Services Ltd<br>The Old Post Office<br>137-139 Long Street<br>Dordon<br>Staffordshire<br>B78 1SH |

**GROWTH CYCLE LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 28 FEBRUARY 2025**

|                                                       | Notes    | 2025<br>£      | 2024<br>£      |
|-------------------------------------------------------|----------|----------------|----------------|
| <b>Fixed assets</b>                                   |          |                |                |
| Tangible assets                                       | <u>4</u> | 7,571          | 5,069          |
| <b>Current assets</b>                                 |          |                |                |
| Inventories                                           |          | 16,774         | 36,111         |
| Debtors                                               | <u>5</u> | 4,686          | 34,651         |
| Cash at bank and in hand                              |          | 1,678          | 4,452          |
|                                                       |          | <u>23,138</u>  | <u>75,214</u>  |
| <b>Creditors: amounts falling due within one year</b> | <u>6</u> | (26,362)       | (76,663)       |
| <b>Net current liabilities</b>                        |          | <u>(3,224)</u> | <u>(1,449)</u> |
| <b>Net assets</b>                                     |          | <u>4,347</u>   | <u>3,620</u>   |
| <b>Capital and reserves</b>                           |          |                |                |
| Called up share capital                               |          | 10             | 10             |
| Profit and loss account                               |          | 4,337          | 3,610          |
| <b>Shareholders' funds</b>                            |          | <u>4,347</u>   | <u>3,620</u>   |

For the year ending 28 February 2025 the company was entitled to exemption from audit 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 his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 26 November 2025 and were signed on its behalf by

F J Lyons  
Director

Company Registration No. 13228551

**GROWTH CYCLE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**1 Statutory information**

Growth Cycle Ltd is a private company, limited by shares, registered in England and Wales, registration number 13228551. The registered office is Unit 3 Block A, Wednesbury Trading Estate, Wednesbury, WS10 7JN.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

|                   |                      |
|-------------------|----------------------|
| Plant & machinery | 25% Reducing Balance |
|-------------------|----------------------|

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

***Presentation currency***

The accounts are presented in £ sterling.

**GROWTH CYCLE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**4 Tangible fixed assets**

|                          | <b>Plant &amp;<br/>machinery<br/>£</b> |
|--------------------------|----------------------------------------|
| <b>Cost or valuation</b> | At cost                                |
| At 1 March 2024          | 9,011                                  |
| Additions                | 5,025                                  |
| At 28 February 2025      | 14,036                                 |
| <b>Depreciation</b>      |                                        |
| At 1 March 2024          | 3,942                                  |
| Charge for the year      | 2,523                                  |
| At 28 February 2025      | 6,465                                  |
| <b>Net book value</b>    |                                        |
| At 28 February 2025      | 7,571                                  |
| At 29 February 2024      | 5,069                                  |

**5 Debtors**

|                                                     | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|-----------------------------------------------------|-------------------|-------------------|
| <b>Amounts falling due within one year</b>          |                   |                   |
| Trade debtors                                       | 4,686             | 34,628            |
| <b>Amounts falling due after more than one year</b> |                   |                   |
| Other debtors                                       | -                 | 23                |

**6 Creditors: amounts falling due within one year**

|                           | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|---------------------------|-------------------|-------------------|
| VAT                       | 1,329             | 14,084            |
| Trade creditors           | 12,406            | 41,285            |
| Taxes and social security | 3,920             | 3,407             |
| Loans from directors      | 8,707             | 17,887            |
|                           | 26,362            | 76,663            |

**7 Average number of employees**

During the year the average number of employees was 1 (2024: 1).

