

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026
FOR
MEUR RAS DEVELOPMENTS LTD

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

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FOR THE YEAR ENDED 30 APRIL 2026**

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BALANCE SHEET
30 APRIL 2026

	Notes	2026 £	2025 £
CURRENT ASSETS			
Stocks		37,155	-
Debtors	4	<u>10,954</u>	<u>4</u>
		48,109	4
CREDITORS			
Amounts falling due within one year	5	<u>48,954</u>	<u>-</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(845)</u>	<u>4</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(845)</u>	<u>4</u>
CAPITAL AND RESERVES			
Called up share capital		4	4
Retained earnings		<u>(849)</u>	<u>-</u>
SHAREHOLDERS' FUNDS		<u>(845)</u>	<u>4</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2026 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 3 July 2026 and were signed by:

NJH Jones - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026

1. **STATUTORY INFORMATION**

Meur Ras Developments 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:	13349708
Registered office:	The Old School Stennack St. Ives TR26 1QU

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.

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 balance sheet date.

Deferred tax

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2025 - NIL) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2026

4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2026	2025
		£	£
	Other debtors	<u>10,954</u>	<u>4</u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2026	2025
		£	£
	Other creditors	<u>48,954</u>	<u>-</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.