

Company Registration No. 16237694 (England and Wales)

Windmill Hill Fruits (PX) Limited

**Unaudited financial statements
for the period ended 31 March 2026**

Pages for filing with the registrar

Windmill Hill Fruits (PX) Limited

Contents

	Page
Statement of financial position	1
Notes to the financial statements	2 - 6

Windmill Hill Fruits (PX) Limited

**Statement of financial position
As at 31 March 2026**

			2026
	Notes	£	£
Fixed assets			
Tangible assets	3		107,511
Current assets			
Stocks	4	237,825	
Debtors	5	143,701	
Cash at bank and in hand		644	
		382,170	
Creditors: amounts falling due within one year	6	(1,132,467)	
Net current liabilities			(750,297)
Net liabilities			(642,786)
Capital and reserves			
Called up share capital			1
Profit and loss reserves			(642,787)
Total equity			(642,786)

The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial period ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 13 July 2026.

James Snell
Director

Company Registration No. 16237694

Windmill Hill Fruits (PX) Limited

Notes to the financial statements For the period ended 31 March 2026

1 Accounting policies

Company information

Windmill Hill Fruits (PX) Limited is a private company limited by shares incorporated in England and Wales. The registered office is Windmill Hill, Harewood End, Hereford, HR2 8JS.

1.1 Reporting period

The company was incorporated in February 2025 and has presented a long period of accounts of 13 months to align its year end with that of its desired period end date.

1.2 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Revenue

Revenue comprises sales of goods or services provided to customers net of value added tax and other sales taxes, less an appropriate deduction for actual and expected returns and discounts. Revenue is recognised when performance obligations are satisfied and the control of goods or services is transferred to the buyer. Where the performance obligation is satisfied over time, revenue is recognised in accordance with its progress towards complete satisfaction of that performance obligation.

When cash inflows are deferred and represent a financing arrangement, the promised consideration is adjusted for the effects of the time value of money, which is recognised as interest income.

The company recognises revenue from the following major sources:

- Growing and selling crops

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

Growing and selling crops

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Windmill Hill Fruits (PX) Limited

Notes to the financial statements (continued)

For the period ended 31 March 2026

1 Accounting policies (continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	nil
Plant and machinery	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to sell, which is equivalent to net realisable value.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.8 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Windmill Hill Fruits (PX) Limited

Notes to the financial statements (continued)

For the period ended 31 March 2026

1 Accounting policies (continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Employees

The average monthly number of persons (including directors) employed by the company during the period was:

	2026
	Number
Total	56

The directors do not receive any remuneration in respect of their services to the company.

Windmill Hill Fruits (PX) Limited**Notes to the financial statements (continued)****For the period ended 31 March 2026****3 Tangible fixed assets**

	Leasehold improvements	Plant and machinery	Total
	£	£	£
Cost			
At 7 February 2025	-	-	-
Additions	8,134	109,146	117,280
	<u>8,134</u>	<u>109,146</u>	<u>117,280</u>
At 31 March 2026	8,134	109,146	117,280
	<u>8,134</u>	<u>109,146</u>	<u>117,280</u>
Depreciation and impairment			
At 7 February 2025	-	-	-
Depreciation charged in the period	-	9,769	9,769
	<u>-</u>	<u>9,769</u>	<u>9,769</u>
At 31 March 2026	-	9,769	9,769
	<u>-</u>	<u>9,769</u>	<u>9,769</u>
Carrying amount			
At 31 March 2026	8,134	99,377	107,511
	<u>8,134</u>	<u>99,377</u>	<u>107,511</u>

4 Stocks

	2026
	£
Stocks	237,825
	<u>237,825</u>

5 Debtors

	2026
	£
Amounts falling due within one year:	
Other debtors	143,701
	<u>143,701</u>

6 Creditors: amounts falling due within one year

	2026
	£
Trade creditors	60,012
Taxation and social security	9,259
Other creditors	1,063,196
	<u>1,132,467</u>

Windmill Hill Fruits (PX) Limited

Notes to the financial statements (continued)

For the period ended 31 March 2026

7 Related party transactions

The directors are also partners in a partnership. During the year sales of £23,585 (2025: £nil) and purchases and other recharges of £446,199 (2025: £nil) were made to/from the partnership. At the end of the year £98,159 was due to (2025: £nil) the partnership.

The company has taken advantage of the exemption in line with FRS 102 , paragraph 33.1A with regards to transactions with Windmill Hill Fruits Limited.

8 Parent company

The ultimate controlling party is Windmill Hill Fruits Limited.

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.