REGISTERED NUMBER: SC393421 (Scotland)

Unaudited Financial Statements for the Year Ended 28 February 2026

for

Franklin Soil Fertility Limited

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for the Year Ended 28 February 2026

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Franklin Soil Fertility Limited (Registered number: SC393421)

Balance Sheet
28 February 2026

	Notes	28.2.26 £	28.2.25 £
FIXED ASSETS			
Tangible assets	4	51,456	48,626
CURRENT ASSETS			
Stocks		14,550	14,508
Debtors	5	179,323	111,858
		193,873	126,366
CREDITORS			
Amounts falling due within one year	6	(205,886)	(124,454)
NET CURRENT (LIABILITIES)/ASSETS		(12,013)	1,912
TOTAL ASSETS LESS CURRENT LIABILITIES		39,443	50,538
CREDITORS			
Amounts falling due after more than one year	7	(27,669)	(36,355)
PROVISIONS FOR LIABILITIES		(11,675)	(11,437)
NET ASSETS		99	2,746
CAPITAL AND RESERVES			
Called up share capital		2	2
Retained earnings		97	2,744
SHAREHOLDERS' FUNDS		99	2,746

The notes form part of these financial statements

continued...

Balance Sheet - continued
28 February 2026

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 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 23 July 2026 and were signed by:

Mr D Franklin - Director

1. STATUTORY INFORMATION

Franklin Soil Fertility Limited is a private company, limited by shares, domiciled in Scotland, registration number SC393421. The registered office is Unit 5 Gateway Business Park, Beancross Road, Grangemouth, Scotland, FK3 8WX.

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 represents net invoiced sales of services in respect of soil testing, excluding value added tax. Sales are recognised at the point at which the service is complete.

Tangible fixed assets and depreciation
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.
Plant and machinery etc - 25% on reducing balance

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

The directors have considered the residual value of all tangible fixed assets to be immaterial and therefore all tangible fixed assets are depreciated to nil value.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost is represented by purchase price.

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.

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2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Provisions
Provisions are recognised when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Provisions are discounted where the time value of money is material.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2025 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 March 2025	227,983
Additions	41,840
Disposals	(44,673)
At 28 February 2026	225,150
DEPRECIATION	
At 1 March 2025	179,357
Charge for year	12,386
Eliminated on disposal	(18,049)
At 28 February 2026	173,694
NET BOOK VALUE	
At 28 February 2026	51,456
At 28 February 2025	48,626

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4. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc
	£
COST	
At 1 March 2025	44,673
Additions	40,549
Disposals	(44,673)
At 28 February 2026	40,549
DEPRECIATION	
At 1 March 2025	11,043
Charge for year	8,341
Eliminated on disposal	(18,049)
At 28 February 2026	1,335
NET BOOK VALUE	
At 28 February 2026	39,214
At 28 February 2025	33,630

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.26	28.2.25
	£	£
Trade debtors	146,157	102,194
Other debtors	33,166	9,664
	179,323	111,858

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.26	28.2.25
	£	£
Bank loans and overdrafts	43,565	34,990
Hire purchase contracts	8,013	7,426
Trade creditors	99,560	39,256
Taxation and social security	47,122	40,960
Other creditors	7,626	1,822
	205,886	124,454

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

	28.2.26	28.2.25
	£	£
Bank loans	-	8,075
Hire purchase contracts	27,669	28,280
	27,669	36,355

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8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 28 February 2026 and 28 February 2025:

	28.2.26 £	28.2.25 £
Mr D Franklin		
Balance outstanding at start of year	9,664	-
Amounts advanced	23,502	9,664
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	33,166	9,664

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.