

Unaudited Financial Statements for the Year Ended 30 June 2021

for

J. K. Fisher Developments Limited

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for the Year Ended 30 June 2021

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**DIRECTOR:** J K Fisher

**REGISTERED OFFICE:** 152 Kidmore End Road  
Emmer Green  
Reading  
Berkshire  
RG4 8SP

**REGISTERED NUMBER:** 03214738 (England and Wales)

**ACCOUNTANTS:** Arcadian Accounting Ltd  
152 Kidmore End Road  
Emmer Green  
Reading  
Berkshire  
RG4 8SP

Balance Sheet  
30 June 2021

	Notes	30.6.21 £	£	30.6.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		678		903
Investments	5		<u>41</u>		<u>41</u>
			719		944
<b>CURRENT ASSETS</b>					
Stocks		293,205		292,705	
Debtors	6	947		88	
Cash at bank		<u>408,403</u>		<u>456,046</u>	
		702,555		748,839	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>1,100</u>		<u>8,676</u>	
<b>NET CURRENT ASSETS</b>			<u>701,455</u>		<u>740,163</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			702,174		741,107
<b>PROVISIONS FOR LIABILITIES</b>			-		170
<b>NET ASSETS</b>			<u>702,174</u>		<u>740,937</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>702,172</u>		<u>740,935</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>702,174</u>		<u>740,937</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 24 August 2021 and were signed by:

J K Fisher - Director

Notes to the Financial Statements  
for the Year Ended 30 June 2021

1. **STATUTORY INFORMATION**

J. K. Fisher Developments Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance

**Investments in associates**

Investments in associate undertakings are recognised at cost.

**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 Profit and Loss Account, 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 (2020 - 1) .

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 July 2020 and 30 June 2021	<u>3,416</u>
<b>DEPRECIATION</b>	
At 1 July 2020	2,513
Charge for year	<u>225</u>
At 30 June 2021	<u>2,738</u>
<b>NET BOOK VALUE</b>	
At 30 June 2021	<u>678</u>
At 30 June 2020	<u>903</u>

5. **FIXED ASSET INVESTMENTS**

	Interest in associate £
<b>COST</b>	
At 1 July 2020 and 30 June 2021	<u>41</u>
<b>NET BOOK VALUE</b>	
At 30 June 2021	<u>41</u>
At 30 June 2020	<u>41</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.21 £	30.6.20 £
VAT	77	88
Corporation Tax repayable	<u>870</u>	<u>-</u>
	<u>947</u>	<u>88</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.21 £	30.6.20 £
Tax	-	278
Directors' current accounts	300	7,458
Accrued expenses	<u>800</u>	<u>940</u>
	<u>1,100</u>	<u>8,676</u>

8. **RELATED PARTY DISCLOSURES**

The Company is under the control of J K Fisher who owns 100% of the Issued Share Capital of the company. Mr Fisher is also a Director of the Company.  
The Company holds a 50% interest in Thomas Fisher Homes Limited and a 40% interest in Woodcote Properties Ltd. Mr Fisher is a Director of both these companies.

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.