

Company registration number 12662608 (England and Wales)

**FOUR FIVE SUPPLEMENTS LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2021**  
**PAGES FOR FILING WITH REGISTRAR**

**FOUR FIVE SUPPLEMENTS LIMITED**

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**FOUR FIVE SUPPLEMENTS LIMITED**

**BALANCE SHEET**

**AS AT 30 SEPTEMBER 2021**

	Notes	2021 £	£
<b>Current assets</b>			
Stocks	3	102,924	
Debtors	4	19,861	
Cash at bank and in hand		1,875	
		<u>124,660</u>	
<b>Creditors: amounts falling due within one year</b>	5	(175,571)	
		<u></u>	
<b>Net current liabilities</b>			(50,911)
			<u></u>
<b>Capital and reserves</b>			
Called up share capital	6		100
Share premium account			96,401
Profit and loss reserves			(147,412)
			<u></u>
<b>Total equity</b>			(50,911)
			<u></u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial period ended 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their 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 by the board of directors and authorised for issue on 10 June 2022 and are signed on its behalf by:

Mr G E J Kruis  
**Director**

**Company Registration No. 12662608**

**FOUR FIVE SUPPLEMENTS LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

		Share capital	Share premium premium account	Profit and loss reserves	Total
	Notes	£	£	£	£
<b>Balance at 11 June 2020</b>		-	-	-	-
<b>Period ended 30 September 2021:</b>					
Loss and total comprehensive income for the period		-	-	(147,412)	(147,412)
Issue of share capital	6	100	96,401	-	96,501
<b>Balance at 30 September 2021</b>		<u>100</u>	<u>96,401</u>	<u>(147,412)</u>	<u>(50,911)</u>

## FOUR FIVE SUPPLEMENTS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2021

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#### **1 Accounting policies**

##### **Company information**

Four Five Supplements Limited is a private company limited by shares incorporated in England and Wales. The registered office is 2 Victoria Square, Victoria Street, St Albans, AL1 3TF.

##### **1.1 Reporting period**

The company was incorporated on 11 June 2020, and as it is a subsidiary it has elected to prepare accounts which fall in line with the year end of the parent company. As such the first set of accounts are for a period greater than one year.

##### **1.2 Accounting convention**

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.

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 directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.4 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

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 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

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.

##### **1.6 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.

**FOUR FIVE SUPPLEMENTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

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**1 Accounting policies** **(Continued)**

**1.7 Financial instruments**

Debtors and creditors with no stated interest rate and recoverable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**1.8 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.

**1.9 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.10 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

**1.11 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:

	<b>2021</b>
	<b>Number</b>
	7
	<b>=====</b>
<b>3 Stocks</b>	<b>2021</b>
	<b>£</b>
Finished goods and goods for resale	102,924
	<b>=====</b>

**FOUR FIVE SUPPLEMENTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**4 Debtors**

	<b>2021</b>
	<b>£</b>
<b>Amounts falling due within one year:</b>	
Trade debtors	6,415
Other debtors	13,101
Prepayments and accrued income	345
	<u>19,861</u>

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

	<b>2021</b>
	<b>£</b>
Other creditors	174,071
Accruals and deferred income	1,500
	<u>175,571</u>

**6 Share capital**

	<b>2021</b>	<b>2021</b>
	<b>Number</b>	<b>£</b>
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

During the period 100 ordinary shares were issued and fully paid.

**7 Ultimate controlling party**

Four Five Supplements Limited is a wholly owned subsidiary of FourFive Group Ltd. The registered office address of FourFive Group Ltd is Unit 2 Victoria Square, Victoria Street, St Albans, AL1 3TF.

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.