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**LITTLEFIELDS LIMITED**

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**UNAUDITED**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

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**LITTLEFIELDS LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Miss H Patel Mr J C Patel Jnr Mr I S Ruprah
<b>Registered number</b>	01764387
<b>Registered office</b>	2 Peterwood Way Croydon Surrey CR0 4UQ

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**LITTLEFIELDS LIMITED**

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## **LITTLEFIELDS LIMITED**

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### **DIRECTORS' REPORT FOR THE PERIOD ENDED 31 MARCH 2023**

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The Directors present their report and the financial statements for the period ended 31 March 2023.

#### **Principal activity**

During the period ended 31 March 2023, the Company's principal activity was that of retail pharmacy.

On 3 October 2022, the Directors took the decision to hive-up the trade and assets of the Company to Day Lewis Plc, and then cease trading. As the Directors do not intend to acquire a replacement trade, they have not prepared the financial statements on a going concern basis. The effect of this is explained in note 2.

#### **Results and dividends**

The profit for the period, after taxation, amounted to £nil (2022 - £1,165,000).

The Directors have recommended a dividend of £nil (2022 - £1,947,871).

#### **Directors**

The Directors who served during the period were:

Miss H Patel  
Mr J C Patel Jnr  
Mr I S Ruprah

#### **Post balance sheet events**

There have been no significant events affecting the Company since the year ended 31 March 2023.

#### **Small companies note**

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



Mr J C Patel Jnr  
Director

Date: 11/12/2023

2 Peterwood Way  
Croydon  
Surrey  
CR0 4UQ

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LITTLEFIELDS LIMITED

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**PROFIT AND LOSS ACCOUNT  
FOR THE PERIOD ENDED 31 MARCH 2023**

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	<b>Period from 5 October to 31 March 2023</b>	<i>Period from 3 October to 4 October 2022</i>
<b>Note</b>	<b>£</b>	<b>£</b>
Administrative expenses	-	1,165,000
<b>Operating profit</b>	-	1,165,000
<b>Profit for the financial period</b>	-	1,165,000

The Company has not traded during the period. During this period, the Company received no income and incurred no expenditure and therefore made neither profit or loss.

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**LITTLEFIELDS LIMITED**  
**REGISTERED NUMBER: 01764387**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

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	Note	31 March 2023 £	4 October 2022 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	100	100
		<u>100</u>	<u>100</u>
<b>Total assets less current liabilities</b>		<b>100</b>	<b>100</b>
<b>Net assets</b>		<u><b>100</b></u>	<u><b>100</b></u>
<b>Capital and reserves</b>			
Called up share capital	6	100	100
		<u>100</u>	<u>100</u>

For the period ended 31 March 2023 the Company was entitled to exemption from audit under section 479A of the Companies Act 2006.

Members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

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 Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**Mr J C Patel Jnr**  
Director

Date: 11/12/2023

The notes on pages 5 to 7 form part of these financial statements.

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**LITTLEFIELDS LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 MARCH 2023**

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	Called up share capital	Total equity
	£	£
At 5 October 2022	100	100
<b>At 31 March 2023</b>	<b>100</b>	<b>100</b>

**STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 4 OCTOBER 2022**

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	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 2 October 2022	100	782,871	782,971
<b>Comprehensive income for the period</b>			
Profit for the period	-	1,165,000	1,165,000
<b>Contributions by and distributions to owners</b>			
Dividends paid and payable	-	(1,947,871)	(1,947,871)
<b>At 4 October 2022</b>	<b>100</b>	<b>-</b>	<b>100</b>

The notes on pages 5 to 7 form part of these financial statements.

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## LITTLEFIELDS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

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#### 1. General information

The Company is a private company limited by shares, registered in England, United Kingdom. The address of the registered office is 2 Peterwood Way, Croydon, Surrey, CR0 4UQ.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The functional currency of the Company is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates. The financial statements are also presented in pounds sterling and rounded to the nearest £.

The following principal accounting policies have been applied:

##### 2.2 Financial Reporting Standard 102 - reduced disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102:

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 26 Share-based Payment paragraphs 26.18(b), 26.19 to 26.21 and 26.23; and
- the requirements of Section 33 Related Party Disclosures paragraph 33.7;

This information is included in the consolidated financial statements of Day Lewis Plc as at 31 March 2023 and these financial statements may be obtained from 2 Peterwood Way, Croydon, Surrey, CR0 4UQ.

##### 2.3 Reporting period

The financial statements were prepared for a 6 month period from 5 October 2022 to 31 March 2023. The comparative financial statements were prepared for a 2 day period from 3 October 2022 to 4 October 2022. The Directors believe 31 March to be a more appropriate year end date to align with the year end dates of other entities within the Group. As a result, the comparative figures (including the related notes), are not entirely comparable. The change of accounting reference date, as approved by the board of directors, was filed with the Registrar of Companies.

##### 2.4 Going concern

As the Directors do not intend to acquire a replacement trade, the Directors have not prepared the financial statements on a going concern basis.



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LITTLEFIELDS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023

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2. Accounting policies (continued)

2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 2, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical judgements and estimations that the Directors have made in the process of applying the Company's accounting policies and that have had a significant effect on the amounts recognised in the financial statements.

4. Employees

The Company has no employees other than the Directors, who did not receive any remuneration (2022 - £NIL).

5. Debtors

	31 March 2023 £	4 October 2022 £
Amounts owed by group undertakings	100	100
	<u>100</u>	<u>100</u>

6. Share capital

	31 March 2023 £	4 October 2022 £
<b>Allotted, called up and fully paid</b>		
100 (2022 - 100) Ordinary shares of £1.00 each	100	100
	<u>100</u>	<u>100</u>

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**LITTLEFIELDS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023**

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**7. Controlling party**

The company's immediate parent company is Littlefields Holding Ltd, a company registered in England and controlled by Cape Holdings Ltd.

The ultimate parent company is Day Lewis Holdings Limited, a company registered in Cyprus and controlled by the KCTP Will Trust.