

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
FERGUSON HOLDINGS LIMITED

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FOR THE YEAR ENDED 31ST DECEMBER 2021

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FERGUSON HOLDINGS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2021

DIRECTORS: R Ferguson
Mrs L M Ferguson

SECRETARY: Mrs L M Ferguson

REGISTERED OFFICE: 36 Hurst Lane
Bollington
Cheshire
SK10 5LT

REGISTERED NUMBER: 04131426 (England and Wales)

BALANCE SHEET
31ST DECEMBER 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Investment property	4		1,900,800		1,760,000
CURRENT ASSETS					
Debtors	5	3,707		372	
Investments	6	392,273		297,016	
Cash at bank and in hand		<u>254,573</u>		<u>431,636</u>	
		650,553		729,024	
CREDITORS					
Amounts falling due within one year	7	<u>90,068</u>		<u>65,331</u>	
NET CURRENT ASSETS			<u>560,485</u>		<u>663,693</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,461,285		2,423,693
PROVISIONS FOR LIABILITIES			<u>11,357</u>		<u>-</u>
NET ASSETS			<u><u>2,449,928</u></u>		<u><u>2,423,693</u></u>
CAPITAL AND RESERVES					
Called up share capital			165,000		165,000
Undistributable reserves			775,550		626,839
Retained earnings			<u>1,509,378</u>		<u>1,631,854</u>
SHAREHOLDERS' FUNDS			<u><u>2,449,928</u></u>		<u><u>2,423,693</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

BALANCE SHEET - continued
31ST DECEMBER 2021

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 Board of Directors and authorised for issue on 17th March 2022 and were signed on its behalf by:

R Ferguson - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. STATUTORY INFORMATION

Ferguson Holdings 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.

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 as modified by the revaluation of certain assets.

Turnover

Turnover represents net rental income, excluding value added tax.

Investment properties

Investment properties are shown at the most recent valuation. Any aggregate surplus or deficit arising from changes in fair values is recognised in undistributable reserves.

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.

Listed investments

Investments in listed investment shares are included at fair value. Gains are recognised in the profit and loss account. Deferred taxation is provided on these gains at the rate expected to apply when the investments are sold.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

4. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1st January 2021	1,760,000
Revaluations	140,800
At 31st December 2021	<u>1,900,800</u>
NET BOOK VALUE	
At 31st December 2021	<u>1,900,800</u>
At 31st December 2020	<u>1,760,000</u>

The investment properties were revalued by the director at 31 December 2021. The historical costs of the investment properties are £1,133,162 (2020: £1,133,162).

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

	2021 £	2020 £
Other debtors	<u>3,707</u>	<u>372</u>

6. **CURRENT ASSET INVESTMENTS**

	2021 £	2020 £
Listed investments	<u>392,273</u>	<u>297,016</u>

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

	2021 £	2020 £
Taxation and social security	12,131	36,745
Other creditors	<u>77,937</u>	<u>28,586</u>
	<u>90,068</u>	<u>65,331</u>

8. **PARENT UNDERTAKING**

The parent undertaking is Poundwater Limited, and its registered office is 36 Hurst Lane, Bollington, Macclesfield, Cheshire, SK10 5LT.

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.