Company Registration No. 16227434 (England and Wales)

THE FOX AND HEN (SOUTHAM) LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

THE FOX AND HEN (SOUTHAM) LTD

COMPANY INFORMATION

Director	Mrs Amanda Beck
Company number	16227434
Registered office	C/o Grineaux Accountants Limited 20 Market Hill Southam Warwickshire CV47 0HF
Auditor	Grineaux Accountants Limited 20 Market Hill Southam Warwickshire CV47 0HF
Business address	Poppy Valentine 13 St James Crescent Southam CV47 0LX

THE FOX AND HEN (SOUTHAM) LTD

DIRECTOR'S REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2026

The director presents her annual report and financial statements for the year ended 28 February 2026.

Principal activities
The principal activity of the company continued to be that of hospitality.

Director
The director who held office during the year and up to the date of signature of the financial statements was as follows:

Mrs Amanda Beck	
Mr A Beck	(Resigned 16 March 2026)

Auditor

Statement of disclosure to auditor
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Mrs Amanda Beck
Director

29 May 2026

REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF THE FOX AND HEN (SOUTHAM) LTD

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 28 February 2026.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give “a true and fair view”.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Grineaux Accountants Limited
20 Market Hill
Southam
Warwickshire
CV47 0HF

29 May 2026

THE FOX AND HEN (SOUTHAM) LTD

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2026

	2026
	£
Turnover	154,551
Cost of sales	(69,754)
Gross profit	84,797
Administrative expenses	(146,551)
Operating loss	(61,754)
Interest receivable and similar income	30
Interest payable and similar expenses	(406)
Loss before taxation	(62,130)
Tax on loss	-
Loss for the financial year	(62,130)

The profit and loss account has been prepared on the basis that all operations are continuing operations.

THE FOX AND HEN (SOUTHAM) LTD

BALANCE SHEET

AS AT 28 FEBRUARY 2026

	Notes	£	2026 £
Fixed assets			
Tangible assets	**3**		49,500
Current assets			
Stocks		3,500	
Debtors	**4**	7,501	
		11,001	
Creditors: amounts falling due within one year	**5**	(122,531)	
Net current liabilities			(111,530)
Net liabilities			(62,030)
Capital and reserves			
Called up share capital			100
Profit and loss reserves			(62,130)
Total equity			(62,030)

These financial statements have been prepared 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 29 May 2026 and are signed on its behalf by:

Mrs Amanda Beck
Director

Company Registration No. 16227434

THE FOX AND HEN (SOUTHAM) LTD

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 28 FEBRUARY 2026

	Notes	Share capital £	Profit and loss reserves £	Total £
Year ended 28 February 2026:				
Loss and total comprehensive income for the year		-	(62,130)	(62,130)
Issue of share capital		100	-	100
Balance at 28 February 2026		100	(62,130)	(62,030)

1 Accounting policies

Company information

The Fox and Hen (Southam) Ltd is a private company limited by shares incorporated in England and Wales. The registered office is C/o Grineaux Accountants Limited, 20 Market Hill, Southam, Warwickshire, CV47 0HF.

1.1 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 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.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

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.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	No depreciation
Fixtures and fittings	20% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1 Accounting policies **(Continued)**

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 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.

1.7 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.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.10 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.

1.11 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 year was:

	2026 Number
	2

Their aggregate remuneration comprised:

	2026 £
Wages and salaries	18,124
Social security costs	37
	18,161

3 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 March 2025	-	-	-
Additions	41,500	10,000	51,500
At 28 February 2026	41,500	10,000	51,500
Depreciation and impairment			
At 1 March 2025	-	-	-
Depreciation charged in the year	-	2,000	2,000
At 28 February 2026	-	2,000	2,000
Carrying amount			
At 28 February 2026	41,500	8,000	49,500

4 Debtors

	2026
Amounts falling due within one year:	£
Trade debtors	1
Other debtors	7,500
	7,501

5 Creditors: amounts falling due within one year

	Notes	2026 £
Bank loans and overdrafts		5,134
Taxation and social security		1,375
Other creditors		115,022
Accruals and deferred income		1,000
		122,531

THE FOX AND HEN (SOUTHAM) LTD

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2026

		2026
	£	£
Turnover		
Sales of services		154,551
Cost of sales		
Purchases	7,076	
Food purchases	32,334	
Drink purchases	32,526	
Catering supplies	1,318	
Closing stock of finished goods	(3,500)	
Total cost of sales		(69,754)
Gross profit		84,797
Administrative expenses		
Wages and salaries	6,601	
Subcontract labour	46,719	
Recruitment costs	1,011	
Directors' remuneration	11,523	
Directors' social security costs	37	
Rent	41,657	
Waste disposal	1,222	
Power, light and heat	22,876	
Property repairs and maintenance	4,385	
Insurances	1,010	
Motor running expenses	252	
Professional subscriptions	759	
Accountancy	1,000	
Bookkeeping	1,267	
Bank charges	670	
Advertising	1,763	
Telecommunications	1,355	
Entertaining	280	
Sundry expenses	164	
Depreciation	2,000	
		(146,551)
Operating loss		(61,754)
Interest receivable and similar income		
Other interest received	30	
		30
Interest payable and similar expenses		
Bank interest on loans and overdrafts		(406)
Loss before taxation		(62,130)