REGISTERED NUMBER: 05590913 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2021

for

Fabricius Green Limited

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

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for the year ended 31 March 2021

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Fabricius Green Limited

Company Information
for the year ended 31 March 2021

DIRECTORS:	P F Green A S Green Mrs V S Green
REGISTERED OFFICE:	1 High Street Shrewsbury Shropshire SY1 1SP
REGISTERED NUMBER:	05590913 (England and Wales)
ACCOUNTANTS:	Caerwyn Jones Chartered Accountants Emstrey House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG
BANKERS:	Santander UK Plc Crown House St Marys Street Shrewsbury SY1 1EU

Balance Sheet
31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Intangible assets	4		2,917		1,601
Property, plant and equipment	5		9,631		11,021
Investments	6		1,800		1,800
			14,348		14,422
CURRENT ASSETS					
Inventories		214,329		215,859	
Debtors	7	21,178		13,558	
Cash at bank and in hand		172,062		83,439	
		407,569		312,856	
CREDITORS					
Amounts falling due within one year	8	227,857		155,019	
NET CURRENT ASSETS			179,712		157,837
TOTAL ASSETS LESS CURRENT LIABILITIES			194,060		172,259
PROVISIONS FOR LIABILITIES			2,184		2,154
NET ASSETS			191,876		170,105
CAPITAL AND RESERVES					
Called up share capital			200		200
Retained earnings			191,676		169,905
SHAREHOLDERS' FUNDS			191,876		170,105

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

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 29 September 2021 and were signed on its behalf by:

A S Green - Director

1. **STATUTORY INFORMATION**

Fabricius Green 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.

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of three years.

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	- 33% on cost
Fixtures and fittings	- 25% on reducing balance

Stocks
Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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2. **ACCOUNTING POLICIES - continued**

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2020 - 8) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill	Other intangible assets	Totals
	£	£	£
COST			
At 1 April 2020	500	2,620	3,120
Additions	-	2,189	2,189
At 31 March 2021	500	4,809	5,309
AMORTISATION			
At 1 April 2020	500	1,019	1,519
Charge for year	-	873	873
At 31 March 2021	500	1,892	2,392
NET BOOK VALUE			
At 31 March 2021	-	2,917	2,917
At 31 March 2020	-	1,601	1,601

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Notes to the Financial Statements - continued
for the year ended 31 March 2021

5. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery	Fixtures and fittings	Totals
	£	£	£
COST			
At 1 April 2020	19,242	64,078	83,320
Additions	2,413	-	2,413
At 31 March 2021	21,655	64,078	85,733
DEPRECIATION			
At 1 April 2020	17,450	54,849	72,299
Charge for year	1,494	2,309	3,803
At 31 March 2021	18,944	57,158	76,102
NET BOOK VALUE			
At 31 March 2021	2,711	6,920	9,631
At 31 March 2020	1,792	9,229	11,021

6. FIXED ASSET INVESTMENTS

	Other investments
	£
COST	
At 1 April 2020 and 31 March 2021	1,800
NET BOOK VALUE	
At 31 March 2021	1,800
At 31 March 2020	1,800

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	21,178	13,558

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Notes to the Financial Statements - continued
for the year ended 31 March 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	50,000	-
Trade creditors	45,820	38,455
Taxation and social security	21,089	23,970
Other creditors	110,948	92,594
	227,857	155,019

9. RELATED PARTY DISCLOSURES

During the year, total dividends of £63,680 (2020 - £48,000) were paid to the directors .