

**FORT NOX SERVICES LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

**Fort Nox Services Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2022**

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**Fort Nox Services Limited**  
**Balance Sheet**  
**As at 30 April 2022**

Registered number: 5767972

|  |              | <b>2022</b> |           | <b>2021</b> |           |
|--|--------------|-------------|-----------|-------------|-----------|
|  | <b>Notes</b> | <b>£</b>    | <b>£</b>  | <b>£</b>    | <b>£</b>  |
| <b>FIXED ASSETS</b>  |              |             |           |             |           |
| Tangible Assets  | <b>3</b>     |             | 35,444    |             | 32,166    |
|  |              |             |           |             |           |
|  |              |             | 35,444    |             | 32,166    |
| <b>CURRENT ASSETS</b>  |              |             |           |             |           |
| Stocks   |              | 337         |           | 401         |           |
| Debtors  | <b>4</b>     | 412,156     |           | 272,952     |           |
| Cash at bank and in hand                                       |              | 12,447      |           | 64,917      |           |
|  |              |             |           |             |           |
|  |              | 424,940     |           | 338,270     |           |
| <b>Creditors: Amounts Falling Due Within One Year</b>          | <b>5</b>     | (326,775 )  |           | (181,455 )  |           |
|  |              |             |           |             |           |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>                        |              |             | 98,165    |             | 156,815   |
|  |              |             |           |             |           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |              |             | 133,609   |             | 188,981   |
|  |              |             |           |             |           |
| <b>Creditors: Amounts Falling Due After More Than One Year</b> | <b>6</b>     |             | (32,500 ) |             | (42,500 ) |
|  |              |             |           |             |           |
| <b>NET ASSETS</b>  |              |             | 101,109   |             | 146,481   |
| <b>CAPITAL AND RESERVES</b>                                    |              |             |           |             |           |
| Called up share capital  | <b>7</b>     |             | 100       |             | 100       |
| Profit and Loss Account  |              |             | 101,009   |             | 146,381   |
|  |              |             |           |             |           |
| <b>SHAREHOLDERS' FUNDS</b>                                     |              |             | 101,109   |             | 146,481   |

**Fort Nox Services Limited**  
**Balance Sheet (continued)**  
**As at 30 April 2022**

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For the year ending 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Mark Cooper

Director

**24/01/2023**

The notes on pages 3 to 5 form part of these financial statements.

**Fort Nox Services Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention in accordance with the accounting policies set out below. These financial statements have been prepared in accordance with FRS 102, Section 1A – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The financial statements are presented in Sterling (£).

**1.2. Turnover**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue from the sale of goods is recognised when goods are delivered and legal title has passed.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write down the cost of fixed assets, less their estimated residual value, over their expected useful lives.

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an 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 the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The depreciation rates generally applicable are:

|                   |                      |
|-------------------|----------------------|
| Plant & Machinery | 20% reducing balance |
| Motor Vehicles    | 20% reducing balance |

**1.4. Stocks and Work in Progress**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

**1.5. Taxation**

Taxation represents the sum of the tax currently payable and deferred tax. The company's liability for current tax is calculated using the tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred assets is reviewed at the end of each period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the accounting period.

**1.6. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 34 (2021: 31)

**Fort Nox Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2022**

**3. Tangible Assets**

|                            | <b>Plant &amp;<br/>Machinery</b> | <b>Motor<br/>Vehicles</b> | <b>Total</b> |
|----------------------------|----------------------------------|---------------------------|--------------|
|                            | <b>£</b>                         | <b>£</b>                  | <b>£</b>     |
| <b>Cost</b>                |                                  |                           |              |
| As at 1 May 2021           | 4,783                            | 41,121                    | 45,904       |
| Additions                  | 4,439                            | 7,700                     | 12,139       |
| As at 30 April 2022        | 9,222                            | 48,821                    | 58,043       |
| <b>Depreciation</b>        |                                  |                           |              |
| As at 1 May 2021           | 3,098                            | 10,640                    | 13,738       |
| Provided during the period | 1,225                            | 7,636                     | 8,861        |
| As at 30 April 2022        | 4,323                            | 18,276                    | 22,599       |
| <b>Net Book Value</b>      |                                  |                           |              |
| As at 30 April 2022        | 4,899                            | 30,545                    | 35,444       |
| As at 1 May 2021           | 1,685                            | 30,481                    | 32,166       |

**4. Debtors**

|                                    | <b>2022</b> | <b>2021</b> |
|------------------------------------|-------------|-------------|
|                                    | <b>£</b>    | <b>£</b>    |
| <b>Due within one year</b>         |             |             |
| Trade debtors                      | 399,092     | 270,852     |
| Other debtors                      | 4,100       | 2,100       |
| Corporation tax recoverable assets | 8,964       | -           |
|                                    | 412,156     | 272,952     |

**5. Creditors: Amounts Falling Due Within One Year**

|                                 | <b>2022</b> | <b>2021</b> |
|---------------------------------|-------------|-------------|
|                                 | <b>£</b>    | <b>£</b>    |
| Trade creditors                 | 76,235      | 38,423      |
| Bank loans and overdrafts       | 10,000      | 7,500       |
| Corporation tax                 | -           | 35,578      |
| Other taxes and social security | -           | 21,596      |
| VAT                             | 29,419      | 29,428      |
| Other creditors                 | 5,964       | 7,814       |
| Directors' loan accounts        | 205,157     | 41,116      |
|                                 | 326,775     | 181,455     |

**6. Creditors: Amounts Falling Due After More Than One Year**

|            | <b>2022</b> | <b>2021</b> |
|------------|-------------|-------------|
|            | <b>£</b>    | <b>£</b>    |
| Bank loans | 32,500      | 42,500      |
|            | 32,500      | 42,500      |

**Fort Nox Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2022**

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**7. Share Capital**

|                                    | <b>2022</b> | <b>2021</b> |
|------------------------------------|-------------|-------------|
| Allotted, Called up and fully paid | 100         | 100         |

**8. Directors Advances, Credits and Guarantees**

Dividends paid to directors during the year were £5,000 (2021: £40,000).

**9. General Information**

Fort Nox Services Limited Registered number 5767972 is a limited by shares company incorporated in England & Wales. The Registered Office is Units 4 & 5, Hoyle Street, Warrington, Cheshire, WA5 0LR.

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.