REGISTERED NUMBER: 11203456 (England and Wales)

Unaudited Financial Statements for the Year Ended 31st March 2022

for

FBOH LTD

Contents of the Financial Statements
for the Year Ended 31st March 2022

Company Information
for the Year Ended 31st March 2022

DIRECTOR:	Mrs V Williams
REGISTERED OFFICE:	37 Main Street Kirkby Lonsdale Carnforth Cumbria LA6 2AH
REGISTERED NUMBER:	11203456 (England and Wales)
ACCOUNTANTS:	David Wootton & Co Main Street Wray Lancaster LA2 8QA

Balance Sheet
31st March 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	4		9,000		10,500
Tangible assets	5		11,127		8,803
			20,127		19,303
CURRENT ASSETS					
Stocks		4,201		1,992	
Debtors	6	4,192		11,784	
Prepayments and accrued income		75		75	
Cash at bank		10,733		8,729	
		19,201		22,580	
CREDITORS					
Amounts falling due within one year	7	33,355		36,637	
NET CURRENT LIABILITIES			(14,154)		(14,057)
TOTAL ASSETS LESS CURRENT LIABILITIES			5,973		5,246
ACCRUALS AND DEFERRED INCOME			3,192		6,277
NET ASSETS/(LIABILITIES)			2,781		(1,031)

The notes form part of these financial statements

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Balance Sheet - continued
31st March 2022

		2022		2021	
	Notes	£	£	£	£
CAPITAL AND RESERVES					
Called up share capital			100		100
Share premium			14,955		14,955
Retained earnings			(12,274)		(16,086)
			2,781		(1,031)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 director and authorised for issue on 31st May 2022 and were signed by:

Mrs V Williams - Director

1. **STATUTORY INFORMATION**

FBOH LTD 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
Turnover 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 0, is being amortised evenly over its estimated useful life of nil 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

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2. **ACCOUNTING POLICIES - continued**

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.

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 6 (2021 - 5) .

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4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1st April 2021 and 31st March 2022	15,000
AMORTISATION	
At 1st April 2021	4,500
Charge for year	1,500
At 31st March 2022	6,000
NET BOOK VALUE	
At 31st March 2022	9,000
At 31st March 2021	10,500

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st April 2021	12,151
Additions	5,080
At 31st March 2022	17,231
DEPRECIATION	
At 1st April 2021	3,348
Charge for year	2,756
At 31st March 2022	6,104
NET BOOK VALUE	
At 31st March 2022	11,127
At 31st March 2021	8,803

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

	2022	2021
	£	£
Trade debtors	398	2,582
Other debtors	3,794	9,202
	4,192	11,784

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

	2022	2021
	£	£
Trade creditors	(1)	-
Taxation and social security	4,408	5,740
Other creditors	28,948	30,897
	33,355	36,637

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.