

**REGISTERED NUMBER: 11203456 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31st March 2023

for

FBOH LTD

FBOH LTD (REGISTERED NUMBER: 11203456)

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for the Year Ended 31st March 2023

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**DIRECTOR:** E L M Willoughby

**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 2023

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	4		7,500		9,000
Tangible assets	5		<u>3,380</u>		<u>11,127</u>
			10,880		20,127
<b>CURRENT ASSETS</b>					
Stocks		3,463		4,201	
Debtors	6	398		4,192	
Prepayments and accrued income		75		75	
Cash at bank		<u>9,828</u>		<u>10,733</u>	
		13,764		19,201	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>26,762</u>		<u>33,355</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(12,998)</u>		<u>(14,154)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(2,118)		5,973
<b>ACCRUALS AND DEFERRED INCOME</b>			<u>2,262</u>		<u>3,192</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u>(4,380)</u>		<u>2,781</u>

The notes form part of these financial statements

Balance Sheet - continued  
31st March 2023

	Notes	2023 £	£	2022 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Share premium			14,955		14,955
Retained earnings			<u>(19,435)</u>		<u>(12,274)</u>
			<u>(4,380)</u>		<u>2,781</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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 6th September 2023 and were signed by:

E L M Willoughby - Director

The notes form part of these financial statements

**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.

**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 (2022 - 6) .

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**4. INTANGIBLE FIXED ASSETS**Goodwill  
£**COST**

At 1st April 2022

and 31st March 2023

15,000**AMORTISATION**

At 1st April 2022

6,000

Charge for year

1,500

At 31st March 2023

7,500**NET BOOK VALUE**

At 31st March 2023

7,500

At 31st March 2022

9,000**5. TANGIBLE FIXED ASSETS**Plant and  
machinery  
etc  
£**COST**

At 1st April 2022

17,231

Disposals

(7,250)

At 31st March 2023

9,981**DEPRECIATION**

At 1st April 2022

6,104

Charge for year

2,672

Eliminated on disposal

(2,175)

At 31st March 2023

6,601**NET BOOK VALUE**

At 31st March 2023

3,380

At 31st March 2022

11,127



Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

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

	2023	2022
	£	£
Trade debtors	398	398
Other debtors	-	3,794
	<u>398</u>	<u>4,192</u>

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

	2023	2022
	£	£
Trade creditors	1	(1)
Taxation and social security	5,106	4,408
Other creditors	21,655	28,948
	<u>26,762</u>	<u>33,355</u>

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.