

H & K RUGBY LTD
T/A
H & K B BOOZE PLUS

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Shah & Co (Accountants) Ltd
Chartered Certified Accountants
Cash's Business Centre
1st Floor
228 Widdrington Road
Coventry
West Midlands
CV1 4PB

H & K RUGBY LTD (REGISTERED NUMBER: 13477970)
T/A H & K B BOOZE PLUS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

H & K RUGBY LTD
T/A H & K B BOOZE PLUS

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023

DIRECTORS:

Mr K S Chopra
Mr H Singh

SECRETARY:

REGISTERED OFFICE:

128 Hollowell Way
Brownsover
Rugby
Warwickshire
CV21 1LT

REGISTERED NUMBER:

13477970 (England and Wales)

ACCOUNTANTS:

Shah & Co (Accountants) Ltd
Chartered Certified Accountants
Cash's Business Centre
1st Floor
228 Widdrington Road
Coventry
West Midlands
CV1 4PB

H & K RUGBY LTD (REGISTERED NUMBER: 13477970)
T/A H & K B BOOZE PLUS

BALANCE SHEET
30 JUNE 2023

	Notes	30.6.23 £	£	30.6.22 £	£
FIXED ASSETS					
Intangible assets	4		24,000		27,000
Tangible assets	5		<u>10,599</u>		<u>2,870</u>
			34,599		29,870
CURRENT ASSETS					
Stocks		20,786		33,492	
Cash at bank and in hand		<u>13,688</u>		<u>3,734</u>	
		34,474		37,226	
CREDITORS					
Amounts falling due within one year	6	<u>51,663</u>		<u>56,192</u>	
NET CURRENT LIABILITIES			<u>(17,189)</u>		<u>(18,966)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			17,410		10,904
CREDITORS					
Amounts falling due after more than one year	7		<u>8,394</u>		<u>-</u>
NET ASSETS			<u>9,016</u>		<u>10,904</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>8,916</u>		<u>10,804</u>
			<u>9,016</u>		<u>10,904</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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 notes form part of these financial statements

H & K RUGBY LTD (REGISTERED NUMBER: 13477970)

T/A H & K B BOOZE PLUS

BALANCE SHEET - continued

30 JUNE 2023

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 22 March 2024 and were signed on its behalf by:

Mr K S Chopra - Director

The notes form part of these financial statements

H & K RUGBY LTD (REGISTERED NUMBER: 13477970)
T/A H & K B BOOZE PLUS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. STATUTORY INFORMATION

H & K Rugby 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 2021, 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.

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.

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.

H & K RUGBY LTD (REGISTERED NUMBER: 13477970)
T/A H & K B BOOZE PLUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 July 2022	
and 30 June 2023	<u>30,000</u>
AMORTISATION	
At 1 July 2022	3,000
Charge for year	<u>3,000</u>
At 30 June 2023	<u>6,000</u>
NET BOOK VALUE	
At 30 June 2023	<u>24,000</u>
At 30 June 2022	<u>27,000</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 July 2022	3,500
Additions	<u>10,995</u>
At 30 June 2023	<u>14,495</u>
DEPRECIATION	
At 1 July 2022	630
Charge for year	<u>3,266</u>
At 30 June 2023	<u>3,896</u>
NET BOOK VALUE	
At 30 June 2023	<u>10,599</u>
At 30 June 2022	<u>2,870</u>

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

	30.6.23 £	30.6.22 £
Taxation and social security	4,618	6,284
Other creditors	<u>47,045</u>	<u>49,908</u>
	<u>51,663</u>	<u>56,192</u>

H & K RUGBY LTD (REGISTERED NUMBER: 13477970)
T/A H & K B BOOZE PLUS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2023

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.23	30.6.22
	£	£
Hire purchase contracts	<u>8,394</u>	<u>-</u>

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

Included within the other creditors , the amount owed to directors is £46,243. The loans are interest free and with no fixed date of repayment.

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.