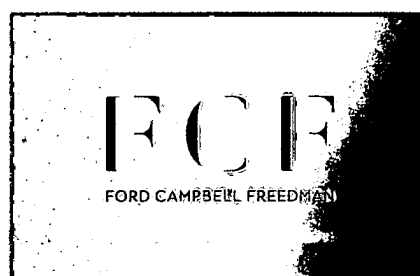


COMPANY REGISTRATION NUMBER: 14112426

**The Box Tree Restaurant Holdings Limited**  
**Filleted Unaudited Financial Statements**  
**For the period ended**  
**31 March 2023**



# **The Box Tree Restaurant Holdings Limited**

## **Financial Statements**

**Period from 17 May 2022 to 31 March 2023**

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<b>Contents</b>	<b>Page</b>
Officers and professional advisers	<b>1</b>
Chartered accountant's report to the board of directors on the preparation of the unaudited statutory financial statements	<b>2</b>
Statement of financial position	<b>3</b>
Notes to the financial statements	<b>4</b>

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# **The Box Tree Restaurant Holdings Limited**

## **Officers and Professional Advisers**

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### **The board of directors**

A S Frontal  
J E Newett

### **Registered office**

35-37 Church Street  
Ilkley  
West Yorkshire  
LS29 9DR

### **Accountants**

Ford Campbell Freedman Limited  
Chartered accountants  
2nd Floor  
33 Park Place  
Leeds  
LS1 2RY

# **The Box Tree Restaurant Holdings Limited**

## **Chartered Accountant's Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of The Box Tree Restaurant Holdings Limited**

**Period from 17 May 2022 to 31 March 2023**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Box Tree Restaurant Holdings Limited for the period ended 31 March 2023, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/membership/regulations-standards-and-guidance](http://www.icaew.com/en/membership/regulations-standards-and-guidance).

This report is made solely to the Board of Directors of The Box Tree Restaurant Holdings Limited, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of The Box Tree Restaurant Holdings Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Box Tree Restaurant Holdings Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that The Box Tree Restaurant Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of The Box Tree Restaurant Holdings Limited. You consider that The Box Tree Restaurant Holdings Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of The Box Tree Restaurant Holdings Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

*Ford Campbell Freedman Ltd*

Ford Campbell Freedman Ltd (Sep 29, 2023 08:34 GMT+1)

FORD CAMPBELL FREEDMAN LIMITED  
Chartered accountants

2nd Floor  
33 Park Place  
Leeds  
LS1 2RY

Sep 29, 2023  
.....

# The Box Tree Restaurant Holdings Limited

## Statement of Financial Position

31 March 2023

	Note	£	31 Mar 23 £
<b>Fixed assets</b>			
Investments	4		499,000
<b>Current assets</b>			
Debtors	5	100	
<b>Creditors: amounts falling due within one year</b>	6	<u>436,500</u>	
<b>Net current liabilities</b>			<u>436,400</u>
<b>Total assets less current liabilities</b>			<u>62,600</u>
<b>Capital and reserves</b>			
Called up share capital			<u>62,600</u>
<b>Shareholders funds</b>			<u>62,600</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on

Sep 28, 2023

....., and are signed on behalf of the board by:



A S Frontal  
Director

Company registration number: 14112426

The notes on pages 4 to 5 form part of these financial statements.

# **The Box Tree Restaurant Holdings Limited**

## **Notes to the Financial Statements**

**Period from 17 May 2022 to 31 March 2023**

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### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 35-37 Church Street, Ilkley, West Yorkshire, LS29 9DR.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

The accounts have been prepared on the going concern basis as the trading subsidiary as well as shareholders and related parties have confirmed that it will support the company to meet its liabilities as and when they fall due. As this support has been given the directors believe the company is a going concern.

#### **Consolidation**

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

#### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

# The Box Tree Restaurant Holdings Limited

## Notes to the Financial Statements *(continued)*

Period from 17 May 2022 to 31 March 2023

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### 4. Investments

	Shares in group undertakings £
<b>Cost</b>	
At 17 May 2022	—
Additions	499,000
<b>At 31 March 2023</b>	<u>499,000</u>
<b>Impairment</b>	
At 17 May 2022 and 31 March 2023	—
<b>Carrying amount</b>	
At 31 March 2023	<u>499,000</u>

### 5. Debtors

	31 Mar 23
	£
Other debtors	<u>100</u>

### 6. Creditors: amounts falling due within one year

	31 Mar 23
	£
Other creditors	<u>436,500</u>