

COMPANY REGISTRATION NUMBER: NI676794

**EBOS Services Ltd**

**Filleted Unaudited Financial Statements**

**30 September 2023**

# EBOS Services Ltd

## Statement of Financial Position

**30 September 2023**

		30 Sep 23	28 Feb 23
	Note	£	£
<b>Current assets</b>			
Debtors	4	130	—
Cash at bank and in hand		2,420	15,714
		-----	-----
		2,550	15,714
<b>Creditors: amounts falling due within one year</b>	5	2,282	4,768
		-----	-----
<b>Net current assets</b>		268	10,946
		-----	-----
<b>Total assets less current liabilities</b>		268	10,946
		-----	-----
<b>Net assets</b>		268	10,946
		-----	-----
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		267	10,945
		-----	-----
<b>Shareholders funds</b>		268	10,946
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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 income and retained earnings has not been delivered.

For the period ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his 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 26 October 2023 , and are signed on behalf of the board by:

John Devitt

Director

Company registration number: NI676794

# **EBOS Services Ltd**

## **Notes to the Financial Statements**

**Period from 1 March 2023 to 30 September 2023**

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### **1. General information**

The company is a private company limited by shares, registered in Northern Ireland. The address of the registered office is 29 Brunswick Road, Bangor, BT20 3DS.

### **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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements There are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements. Key sources of estimation uncertainty Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year .

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

## Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares .

### 4. Debtors

	30 Sep 23	28 Feb 23
	£	£
Other debtors	130	—
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### 5. Creditors: amounts falling due within one year

	30 Sep 23	28 Feb 23
	£	£
Corporation tax	—	2,419
Other creditors	2,282	2,349
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	2,282	4,768
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### 6. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	30 Sep 23	28 Feb 23
	£	£
<b>Financial assets measured at fair value through profit or loss</b>		
Financial assets measured at fair value through profit or loss	2,420	15,714
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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.