REGISTERED NUMBER: SC167744 (Scotland)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

FOR

F.C.E. MATERIALS HANDLING LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 May 2022

COMPANY INFORMATION
for the year ended 31 May 2022

DIRECTOR:	J Rintoul
REGISTERED OFFICE:	Taylor Stiles Building Methilhaven Road Leven Fife KY8 3LA
REGISTERED NUMBER:	SC167744 (Scotland)
ACCOUNTANTS:	Haines Watts Business Advisors and Accountants Q Court 3 Quality Street Edinburgh EH4 5BP

STATEMENT OF FINANCIAL POSITION
31 May 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	4	55,951	56,706
Cash at bank		199	199
		56,150	56,905
CREDITORS			
Amounts falling due within one year	5	15,703	15,588
NET CURRENT ASSETS		40,447	41,317
TOTAL ASSETS LESS CURRENT LIABILITIES		40,447	41,317
CAPITAL AND RESERVES			
Called up share capital		15,002	15,002
Retained earnings		25,445	26,315
		40,447	41,317

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

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

The director acknowledges his 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 29 November 2022 and were signed by:

J Rintoul - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 May 2022

1. STATUTORY INFORMATION

F.C.E. Materials Handling Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

FINANCIAL INSTRUMENTS

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

TAXATION

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

DEFERRED TAX

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	55,951	56,706

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 May 2022

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	15,703	15,588

6. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of section 35AC of the Financial Reporting Standard 102 1a 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Included in "Other Creditors" is a balance of £7,802 (2021 - £7,802) due to the director. This amount is interest free and repayable upon demand.