

Company Registration No. 00791860 (England and Wales)

BOOKER HART LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
PAGES FOR FILING WITH REGISTRAR

BOOKER HART LIMITED

CONTENTS

	Page
Balance sheet	1 - 2
Notes to the financial statements	3 - 7

BOOKER HART LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

		2023	2022
	Notes	£	£
Fixed assets			
Tangible assets	5	36,093	29,155
Investments	6	77,156	77,156
		<u>113,249</u>	<u>106,311</u>
Current assets			
Stocks		-	10,000
Debtors	7	664,040	664,606
Cash at bank and in hand		295,396	269,393
		<u>959,436</u>	<u>943,999</u>
Creditors: amounts falling due within one year	8	<u>(211,470)</u>	<u>(175,508)</u>
Net current assets		<u>747,966</u>	<u>768,491</u>
Total assets less current liabilities		<u>861,215</u>	<u>874,802</u>
Provisions for liabilities		<u>(2,364)</u>	<u>(5,540)</u>
Net assets		<u><u>858,851</u></u>	<u><u>869,262</u></u>
Capital and reserves			
Called up share capital		998	998
Capital redemption reserve		1,002	1,002
Profit and loss reserves		856,851	867,262
Total equity		<u><u>858,851</u></u>	<u><u>869,262</u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

BOOKER HART LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The financial statements were approved and signed by the director and authorised for issue on 4 August 2023

M Eldred
Director

Company Registration No. 00791860

BOOKER HART LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Booker Hart Limited is a private company limited by shares incorporated in England and Wales. The registered office is Carrside Park, Woodhouse Lane, Hatfield, Doncaster, South Yorkshire, United Kingdom, DN7 6AZ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements are prepared on a going concern basis. The use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

1.4 Intangible fixed assets - goodwill

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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment etc	10% on reducing balance, 4% on cost
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.6 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

BOOKER HART LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Depreciation is not being provided on fixed asset investments due to the fact that, in the the opinion of the Directors, their useful economic life exceeds 20 years and no impairment is required to their value at the balance sheet date.

1.7 Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 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

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.

BOOKER HART LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

1.10 Preparation of consolidated financial statements

The financial statements contain information about Booker Hart Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under section 405 of the Companies Act 2006 not to prepare consolidated financial statements.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the director is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The director considers that there are no significant judgements or estimates in the preparation of these financial statements.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	1	1

BOOKER HART LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 April 2022	31,000
Disposals	(31,000)
	<hr/>
At 31 March 2023	-
	<hr/>
Amortisation and impairment	
At 1 April 2022	31,000
Disposals	(31,000)
	<hr/>
At 31 March 2023	-
	<hr/>
Carrying amount	
At 31 March 2023	-
	<hr/> <hr/>
At 31 March 2022	-
	<hr/> <hr/>

5 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 April 2022	102,715
Additions	10,433
Disposals	(1,690)
	<hr/>
At 31 March 2023	111,458
	<hr/>
Depreciation and impairment	
At 1 April 2022	73,560
Depreciation charged in the year	3,489
Eliminated in respect of disposals	(1,684)
	<hr/>
At 31 March 2023	75,365
	<hr/>
Carrying amount	
At 31 March 2023	36,093
	<hr/> <hr/>
At 31 March 2022	29,155
	<hr/> <hr/>

BOOKER HART LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Fixed asset investments

	2023 £	2022 £
Shares in group undertakings and participating interests	20,000	20,000
Other investments	57,156	57,156
	<u>77,156</u>	<u>77,156</u>

Movements in fixed asset investments

	Shares in group undertakings £	Other £	Total £
Cost or valuation			
At 1 April 2022 & 31 March 2023	<u>20,000</u>	<u>57,156</u>	<u>77,156</u>
Carrying amount			
At 31 March 2023	<u>20,000</u>	<u>57,156</u>	<u>77,156</u>
At 31 March 2022	<u>20,000</u>	<u>57,156</u>	<u>77,156</u>

7 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	<u>664,040</u>	<u>664,606</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	885
Amounts owed to group undertakings	172,767	138,129
Taxation and social security	509	509
Other creditors	<u>38,194</u>	<u>35,985</u>
	<u>211,470</u>	<u>175,508</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.