

**HOWARD YORKSHIRE LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2018**

**HOWARD YORKSHIRE LIMITED**  
**UNAUDITED ACCOUNTS**  
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**HOWARD YORKSHIRE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2018**

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<b>Director</b>	Mr Howard Duckwith
<b>Company Number</b>	08838937 (England and Wales)
<b>Registered Office</b>	13 Betton Rise East Ayton Scarborough North Yorkshire YO13 9HU England
<b>Accountants</b>	JLW Accounting Solutions Shallowdale House East Street Swinton North Yorkshire YO17 6SH

**HOWARD YORKSHIRE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JANUARY 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	53,386	61,013
Tangible assets	<u>5</u>	7,149	12,302
		<u>60,535</u>	<u>73,315</u>
<b>Current assets</b>			
Inventories	<u>6</u>	7,450	5,780
Debtors	<u>7</u>	15,289	15,535
Cash at bank and in hand		2,730	1,639
		<u>25,469</u>	<u>22,954</u>
<b>Creditors: amounts falling due within one year</b>	8	(155,873)	(154,541)
<b>Net current liabilities</b>		<u>(130,404)</u>	<u>(131,587)</u>
<b>Net liabilities</b>		<u>(69,869)</u>	<u>(58,272)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(69,969)	(58,372)
<b>Shareholders' funds</b>		<u>(69,869)</u>	<u>(58,272)</u>

For the year ending 31 January 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 22 October 2018.

Mr Howard Duckwith  
Director

Company Registration No. 08838937

**HOWARD YORKSHIRE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2018**

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**1 Statutory information**

Howard Yorkshire Limited is a private company, limited by shares, registered in England and Wales, registration number 08838937. The registered office is 13 Betton Rise, East Ayton, Scarborough, North Yorkshire, YO13 9HU, England.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	25% reducing balance
Fixtures & fittings	15% reducing balance

***Goodwill***

Goodwill being the amount paid in connection with the acquisition of the business in 2015, is being amortised evenly over its useful life of ten years.

***Going concern***

The director has adopted the going concern basis for the preparation of the accounts. The company continues to operate with the support of its director.

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised at the point of sale.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated completion or selling costs likely to be incurred on the sale. Any obsolete stock is recognised as an expense in the period in which the stock is deemed to have become obsolete.

**HOWARD YORKSHIRE LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 February 2017	76,267
At 31 January 2018	76,267
<b>Amortisation</b>	
At 1 February 2017	15,254
Charge for the year	7,627
At 31 January 2018	22,881
<b>Net book value</b>	
At 31 January 2018	53,386
At 31 January 2017	61,013

**5 Tangible fixed assets**

	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>			
At 1 February 2017	13,500	10,803	24,303
Additions	-	1,804	1,804
Disposals	(13,500)	-	(13,500)
At 31 January 2018	-	12,607	12,607
<b>Depreciation</b>			
At 1 February 2017	7,805	4,196	12,001
Charge for the year	-	1,262	1,262
On disposals	(7,805)	-	(7,805)
At 31 January 2018	-	5,458	5,458
<b>Net book value</b>			
At 31 January 2018	-	7,149	7,149
At 31 January 2017	5,695	6,607	12,302

**6 Inventories**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Finished goods	7,450	5,780
	7,450	5,780

**7 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Deferred tax asset	15,029	14,903
Accrued income and prepayments	260	632
	15,289	15,535

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**NOTES TO THE ACCOUNTS**  
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<b>8 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	360	-
Taxes and social security	4,012	4,654
Loans from directors	150,507	147,844
Accruals	994	2,043
	<hr/>	<hr/>
	155,873	154,541
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**9 Average number of employees**

During the year the average number of employees was 9 (2017: 9).

