

**HOWARD YORKSHIRE LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JANUARY 2022**

**HOWARD YORKSHIRE LIMITED**  
**UNAUDITED ACCOUNTS**  
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**HOWARD YORKSHIRE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JANUARY 2022**

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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 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	22,879	30,506
Tangible assets	<u>5</u>	8,562	10,072
		<u>31,441</u>	<u>40,578</u>
<b>Current assets</b>			
Inventories		6,000	9,500
Debtors	<u>6</u>	20,025	18,858
Cash at bank and in hand		210	7,590
		<u>26,235</u>	<u>35,948</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(138,832)	(144,981)
<b>Net current liabilities</b>		<u>(112,597)</u>	<u>(109,033)</u>
<b>Total assets less current liabilities</b>		(81,156)	(68,455)
<b>Creditors: amounts falling due after more than one year</b>	<u>8</u>	(25,901)	(29,639)
<b>Net liabilities</b>		<u>(107,057)</u>	<u>(98,094)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(107,157)	(98,194)
<b>Shareholders' funds</b>		<u>(107,057)</u>	<u>(98,094)</u>

For the year ending 31 January 2022 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.

The financial statements were approved by the Board and authorised for issue on 21 October 2022 and were signed on its behalf by

Mr Howard Duckwith  
Director

Company Registration No. 08838937

**HOWARD YORKSHIRE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2022**

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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.

***Basis of preparation***

The accounts have been prepared under the historical cost convention in accordance with FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard)

***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.

***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:

Fixtures & fittings	15%
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***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.

***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.

**HOWARD YORKSHIRE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2022**

**4 Intangible fixed assets**

**Goodwill**  
**£**

**Cost**

At 1 February 2021

76,267

At 31 January 2022

76,267

**Amortisation**

At 1 February 2021

45,761

Charge for the year

7,627

At 31 January 2022

53,388

**Net book value**

At 31 January 2022

22,879

At 31 January 2021

30,506

**5 Tangible fixed assets**

**Fixtures &  
fittings**  
**£**

**Cost or valuation**

At cost

At 1 February 2021

20,268

At 31 January 2022

20,268

**Depreciation**

At 1 February 2021

10,196

Charge for the year

1,510

At 31 January 2022

11,706

**Net book value**

At 31 January 2022

8,562

At 31 January 2021

10,072

**6 Debtors**

**2022**  
**£**

**2021**  
**£**

**Amounts falling due within one year**

Deferred tax asset

20,025

18,540

Accrued income and prepayments

-

318

20,025

18,858

**7 Creditors: amounts falling due within one year**

**2022**  
**£**

**2021**  
**£**

Bank loans and overdrafts

133

-

Trade creditors

348

360

Taxes and social security

229

-

Other creditors

1,650

-

Loans from directors

135,752

143,901

Accruals

720

720

138,832

144,981

**HOWARD YORKSHIRE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2022**

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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	25,901	29,639

**9 Average number of employees**

During the year the average number of employees was 3 (2021: 3).

