

**HOWARD YORKSHIRE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2021**

HOWARD YORKSHIRE LIMITED
UNAUDITED ACCOUNTS
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HOWARD YORKSHIRE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2021

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

HOWARD YORKSHIRE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2021

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	<u>4</u>	30,506	38,133
Tangible assets	<u>5</u>	10,072	7,446
		<u>40,578</u>	<u>45,579</u>
Current assets			
Inventories		9,500	11,000
Debtors	<u>6</u>	18,858	18,848
Cash at bank and in hand		7,590	(223)
		<u>35,948</u>	<u>29,625</u>
Creditors: amounts falling due within one year	<u>7</u>	(144,981)	(160,256)
Net current liabilities		<u>(109,033)</u>	<u>(130,631)</u>
Total assets less current liabilities		(68,455)	(85,052)
Creditors: amounts falling due after more than one year	<u>8</u>	(29,639)	-
Net liabilities		<u>(98,094)</u>	<u>(85,052)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		(98,194)	(85,152)
Shareholders' funds		<u>(98,094)</u>	<u>(85,052)</u>

For the year ending 31 January 2021 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 28 October 2021 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 2021

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 2021

4 Intangible fixed assets

Goodwill
£

Cost

At 1 February 2020

76,267

At 31 January 2021

76,267

Amortisation

At 1 February 2020

38,134

Charge for the year

7,627

At 31 January 2021

45,761

Net book value

At 31 January 2021

30,506

At 31 January 2020

38,133

5 Tangible fixed assets

**Fixtures &
fittings**
£

Cost or valuation

At cost

At 1 February 2020

15,865

Additions

4,403

At 31 January 2021

20,268

Depreciation

At 1 February 2020

8,419

Charge for the year

1,777

At 31 January 2021

10,196

Net book value

At 31 January 2021

10,072

At 31 January 2020

7,446

6 Debtors: amounts falling due within one year

2021

2020

£

£

Deferred tax asset

18,540

18,540

Accrued income and prepayments

318

308

18,858

18,848

7 Creditors: amounts falling due within one year

2021

2020

£

£

VAT

-

2,219

Trade creditors

360

429

Taxes and social security

-

277

Loans from directors

143,901

156,611

Accruals

720

720

144,981

160,256

HOWARD YORKSHIRE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2021

8 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Bank loans	29,639	-

9 Average number of employees

During the year the average number of employees was 3 (2020: 5).

