

Company Registration No. 02568708 (England and Wales)

B & H Computers HX Limited

Financial Statements

for the year ended 31 December 2022

B & H Computers HX Limited

Company Information

Directors	J Eastwood J Blagbrough
Secretary	J Eastwood
Company number	02568708
Registered office	West House King Cross Road Halifax West Yorkshire HX1 1EB
Accountants	B M Howarth Ltd West House King Cross Road Halifax West Yorkshire HX1 1EB

B & H Computers HX Limited

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B & H Computers HX Limited
Statement of financial position
as at 31 December 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	3		73		86
Current assets					
Stocks		18,400		15,500	
Debtors		45,541		39,611	
Cash at bank and in hand		920		484	
		<u>64,861</u>		<u>55,595</u>	
Creditors: amounts falling due within one year		<u>(71,290)</u>		<u>(59,946)</u>	
Net current liabilities			(6,429)		(4,351)
Net liabilities			<u>(6,356)</u>		<u>(4,265)</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss reserves			<u>(6,358)</u>		<u>(4,267)</u>
Total equity			<u>(6,356)</u>		<u>(4,265)</u>

In accordance with section 444 of the Companies Act 2006, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have 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.

The financial statements were approved by the board of directors and authorised for issue on 26 September 2023 and are signed on its behalf by:

J Blagbrough
Director

Company Registration No. 02568708

B & H Computers HX Limited
Notes to the financial statements
for the year ended 31 December 2022

1 Accounting policies

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.

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. Turnover is recognised when services are provided to the customer.

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:

Fixtures, fittings & equipment	15% reducing balance basis
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Stocks

Stock is stated at the lower of cost and net realisable value.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

2 Employees

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

	2022	2021
	Number	Number
Total	1	1
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B & H Computers HX Limited
Notes to the financial statements (continued)
for the year ended 31 December 2022

3 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 January 2022 and 31 December 2022	6,756
Depreciation and impairment	
At 1 January 2022	6,670
Depreciation charged in the year	13
At 31 December 2022	6,683
Carrying amount	
At 31 December 2022	73
At 31 December 2021	86

4 Company information

B & H Computers HX Limited is a private company limited by shares incorporated in England and Wales. The registered office is West House, King Cross Road, Halifax, West Yorkshire, HX1 1EB.

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.