REGISTERED NUMBER: 08758593

Financial Statements

for the Period 27 November 2016 to 25 November 2017

for

PHBE Ltd

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for the Period 27 November 2016 to 25 November 2017

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PHBE Ltd

Company Information
for the Period 27 November 2016 to 25 November 2017

DIRECTOR:	B Kapaj
REGISTERED OFFICE:	79 Hoole Street Sheffield S6 2WQ
REGISTERED NUMBER:	08758593
ACCOUNTANTS:	A H Accountancy Services Incorporated Financial Accountants 61A Blagden Street Sheffield South Yorkshire S2 5QS

PHBE Ltd (Registered number: 08758593)

Balance Sheet
25 November 2017

	Notes	25.11.17 £	£	26.11.16 £	£
FIXED ASSETS					
Tangible assets	4		2,506		2,321
CURRENT ASSETS					
Stocks		350		200	
Cash at bank and in hand		6,284		4,393	
		6,634		4,593	
CREDITORS					
Amounts falling due within one year	5	4,988		7,203	
NET CURRENT ASSETS/(LIABILITIES)			1,646		(2,610)
TOTAL ASSETS LESS CURRENT LIABILITIES			4,152		(289)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			4,052		(389)
SHAREHOLDERS' FUNDS			4,152		(289)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 25 November 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 25 November 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 22 October 2018 and were signed by:

B Kapaj - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

PHBE Ltd is a private company, limited by shares , registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance

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

Taxation
Taxation for the period 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 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.

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 period 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 2 .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 27 November 2016	-	5,500	5,500
Additions	850	-	850
At 25 November 2017	850	5,500	6,350
DEPRECIATION			
At 27 November 2016	-	3,179	3,179
Charge for period	85	580	665
At 25 November 2017	85	3,759	3,844
NET BOOK VALUE			
At 25 November 2017	765	1,741	2,506
At 26 November 2016	-	2,321	2,321

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	25.11.17 £	26.11.16 £
Taxation and social security	795	118
Other creditors	4,193	7,085
	4,988	7,203

6. ULTIMATE CONTROLLING PARTY

The controlling party is B Kapaj.

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.