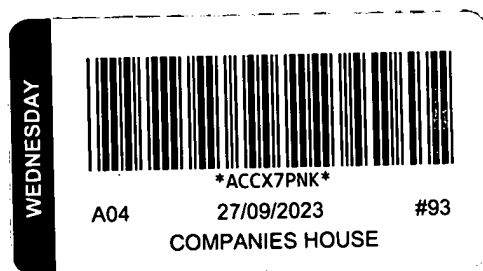


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Company Registration No. 1830826 (England and Wales)

**FRENDEAL LIMITED
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**



**FRENDEAL LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

Directors	K J Rehor N Rehor K F Rehor
Secretary	B Whelan
Company Number	1830826 (England and Wales)
Registered Office	Kyme Mews Newton Kyme Tadcaster West Yorkshire LS24 9LR
Accountants	R Jackson 18 Plane Tree Croft Leeds LS17 8UQ

FRENDEAL LIMITED
(COMPANY NO: 1830826 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 December 2022.

Directors

The following directors held office during the whole of the period:

K J Rehor
N Rehor
K F Rehor

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors



N Rehor
Director

Approved by the board on: 25 September 2023

FRENDEAL LIMITED
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Turnover	3,257,330	3,935,378
Cost of sales	(3,063,278)	(3,574,827)
Gross profit	194,052	360,551
Administrative expenses	(179,297)	(214,453)
Other operating income	-	25,734
Operating profit	14,755	171,832
Interest receivable and similar income	697	43
Profit on ordinary activities before taxation	15,452	171,875
Tax on profit on ordinary activities	(2,779)	(32,900)
Profit for the financial year	12,673	138,975

FRENDEAL LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	4,635	3,180
Current assets			
Inventories		1,077,174	1,048,123
Debtors	5	90,809	148,048
Cash at bank and in hand		337,347	455,112
		<u>1,505,330</u>	<u>1,651,283</u>
Creditors: amounts falling due within one year	6	(483,779)	(610,950)
Net current assets		<u>1,021,551</u>	<u>1,040,333</u>
Net assets		<u>1,026,186</u>	<u>1,043,513</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		1,026,086	1,043,413
Shareholders' funds		<u>1,026,186</u>	<u>1,043,513</u>

For the year ending 31 December 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared 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 financial statements were approved by the Board of Directors and authorised for issue on 25 September 2023 and were signed on its behalf by

N Rehor
Director



Company Registration No. 1830826

FRENDEAL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

Frendeal Limited is a private company, limited by shares, registered in England and Wales, registration number 1830826. The registered office is Kyme Mews, Newton Kyme, Tadcaster, West Yorkshire, LS24 9LR.

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.

Presentation currency

The accounts are presented in £ sterling.

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:

Land & buildings	25%
Plant & machinery	20%

Inventories

Inventories have been stated at the lower of cost and net realisable value.

Turnover

Turnover is the amount derived from the provision of goods and services falling within the company's activities after the deduction of value added tax.

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Total
	£	£	£
Cost or valuation			
At 1 January 2022	21,927	103,196	125,123
Additions	-	2,674	2,674
At 31 December 2022	21,927	105,870	127,797
Depreciation			
At 1 January 2022	21,790	100,153	121,943
Charge for the year	35	1,184	1,219
At 31 December 2022	21,825	101,337	123,162
Net book value			
At 31 December 2022	102	4,533	4,635
At 31 December 2021	137	3,043	3,180

FRENDEAL LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Debtors	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	84,244	142,052
Accrued income and prepayments	6,565	5,996
	<u>90,809</u>	<u>148,048</u>

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	182,119	139,548
Taxes and social security	35,305	44,410
Loans from directors	266,355	426,992
	<u>483,779</u>	<u>610,950</u>

The loans from directors are interest free and repayable on demand.

7 Average number of employees

During the year the average number of employees was 5 (2021: 7).