

# Annual Report and Financial Statements

*Reg. Boyle Limited*

**For the year ended 31 December 2021**



# Reg. Boyle Limited

## BALANCE SHEET as at 31 December 2021

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Debtors	2	10	10
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		10	10
<b>NET ASSETS</b>		10	10
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	10	10
<b>TOTAL SHAREHOLDERS' FUNDS</b>		10	10

For the year ended 31 December 2021, the Company was entitled to the audit exemption under section 480 of the Companies Act 2006 (the "Act").

Members have not required the Company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibility for:

- ensuring the Company keeps accounting records that comply with section 386 of the Act; and
- preparing financial statements that give a true and fair view of the state of affairs of the Company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393 of the Act, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the Company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 27 September 2022 and signed on its behalf by



Stuart John Smith  
DIRECTOR

NOTES TO THE ACCOUNTS  
for the year ended 31 December 2021

**1. ACCOUNTING POLICIES**

*Basis of preparation*

The financial statements are prepared on a going concern basis under the historical cost convention, applying the accounting policies set out below, and in accordance with applicable accounting standards in the United Kingdom and the Companies Act 2006, which have been applied consistently.

The company has elected to use the FRS102 Transitional relief provision as per paragraph 35.10(m) for dormant companies. This enables a company within the Companies Act definition of a dormant company to elect to retain its accounting policies for reported assets, liabilities and equity at the date of transition to FRS102 until there are any changes to those balances or the company undertakes any new transactions.

**2. DEBTORS**

	2021 £	2020 £
Amounts owed by group companies	10	10

Amounts owed by group companies are unsecured, have no fixed date of repayment and do not bear interest.

**3. SHARE CAPITAL**

	2021 £	2020 £
Allotted, called up and fully paid 10 ordinary shares of £1 each	10	10

**4. RELATED PARTY TRANSACTIONS**

The company has taken advantage of FRS 8 which exempts subsidiary undertakings, 100% of whose voting rights are controlled within the group, from disclosing transactions with other entities within the group. The ultimate parent company as at the year end, Entain plc, has included the required related party disclosures within its group consolidated financial statements.

**5. IMMEDIATE AND ULTIMATE CONTROLLING PARTY**

The company's immediate parent company is Coral Racing Limited, a company registered in England and Wales.

The company's ultimate parent company as at the year end, and the only group in which the results of Reg. Boyle Limited are consolidated, is Entain plc, a company registered in the Isle of Man. Copies of the group consolidated financial statements of Entain plc can be obtained from 3rd Floor, One New Change, London, EC4M 9AF.