

Company registration number 03374336 (England and Wales)

ENTERPRISE SOFTWARE SYSTEMS LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

PAGES FOR FILING WITH REGISTRAR

ENTERPRISE SOFTWARE SYSTEMS LIMITED

COMPANY INFORMATION

Directors	Mr P M Topps Mr C F Nash
Secretary	Mr P M Topps
Company number	03374336
Registered office	Enterprise House Pacific Road Altrincham Cheshire WA14 5EN
Auditor	Just Audit Limited Chartered Accountants and Statutory Auditors Strelley Hall Main Street Strelley Nottingham NG8 6PE
Business address	Enterprise House Pacific Road Altrincham Cheshire WA14 5EN

ENTERPRISE SOFTWARE SYSTEMS LIMITED

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ENTERPRISE SOFTWARE SYSTEMS LIMITED

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	3		361,709		247,906
Current assets					
Debtors	4	1,003,129		995,916	
Cash at bank and in hand		3,854,783		3,366,580	
		<u>4,857,912</u>		<u>4,362,496</u>	
Creditors: amounts falling due within one year	5	<u>(1,185,058)</u>		<u>(900,094)</u>	
Net current assets			<u>3,672,854</u>		<u>3,462,402</u>
Total assets less current liabilities			<u>4,034,563</u>		<u>3,710,308</u>
Provisions for liabilities			(90,427)		(47,102)
Accruals and deferred income			<u>(1,477,145)</u>		<u>(1,341,874)</u>
Net assets			<u><u>2,466,991</u></u>		<u><u>2,321,332</u></u>
Capital and reserves					
Called up share capital	6		302,834		302,834
Share premium account			8,376		8,376
Profit and loss reserves			<u>2,155,781</u>		<u>2,010,122</u>
Total equity			<u><u>2,466,991</u></u>		<u><u>2,321,332</u></u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

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 23 August 2023 and are signed on its behalf by:

Mr P M Topps
Director

Company Registration No. 03374336

ENTERPRISE SOFTWARE SYSTEMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Company information

Enterprise Software Systems Limited is a private company limited by shares incorporated in England and Wales. The registered office is Enterprise House, Pacific Road, Altrincham, Cheshire, WA14 5EN.

The registered number of the company is 03374336.

1.1 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.

1.2 Going concern

At the time of approving the financial statements, the directors have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover represents the value of sales made in the year, exclusive of vat added tax and trade discounts. Software sales are recognised as services are provided. Income from maintenance and hosting contracts is recognised evenly over the term of the contract. Where income is received in advance it is included within accruals and deferred income on the face of the balance sheet.

1.4 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.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

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:

Long leasehold	10% on cost
Fixtures and fittings	25% on cost
Computers	33% on cost

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ENTERPRISE SOFTWARE SYSTEMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

1.8 Research and development

Research and development expenditure is written off in the year in which it is incurred.

2 Employees

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

	2023 Number	2022 Number
Total	42	39
	<u> </u>	<u> </u>

ENTERPRISE SOFTWARE SYSTEMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

3	Tangible fixed assets			
		Land and buildings £	Plant and machinery etc £	Total £
	Cost			
	At 1 June 2022	6,035	916,361	922,396
	Additions	-	299,940	299,940
	At 31 May 2023	6,035	1,216,301	1,222,336
	Depreciation and impairment			
	At 1 June 2022	1,609	672,881	674,490
	Depreciation charged in the year	603	185,534	186,137
	At 31 May 2023	2,212	858,415	860,627
	Carrying amount			
	At 31 May 2023	3,823	357,886	361,709
	At 31 May 2022	4,426	243,480	247,906

Included within the net book value of land and buildings above is £3,823 (2022 - £4,426) in respect of long leasehold land and buildings.

4	Debtors	2023 £	2022 £
	Amounts falling due within one year:		
	Trade debtors	891,458	876,065
	Other debtors	111,671	119,851
		1,003,129	995,916

5	Creditors: amounts falling due within one year	2023 £	2022 £
	Trade creditors	626,822	361,490
	Taxation and social security	375,803	327,389
	Other creditors	182,433	211,215
		1,185,058	900,094

ENTERPRISE SOFTWARE SYSTEMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

6 Called up share capital

	2023	2022	2023	2022
	Number	Number	£	£
Ordinary share capital Issued and fully paid				
Ordinary shares of £1 each	302,834	302,834	302,834	302,834

7 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The independent auditor's report was unqualified.

The senior statutory auditor was David Fletcher BA BFP FCA and the auditor was Just Audit Limited.

8 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2023	2022
	£	£
Within one year	176,665	172,181
Between two and five years	128,141	174,602
	<u>304,806</u>	<u>346,783</u>

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.