

**MICHAEL BALL ENTERPRISES LIMITED**  
**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**MICHAEL BALL ENTERPRISES LIMITED**

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MICHAEL BALL ENTERPRISES LIMITED  
REGISTERED NUMBER:05041254

STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2023

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	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	67,004	36,000
Cash at bank and in hand		48	262,003
		<u>67,052</u>	<u>298,003</u>
Creditors: amounts falling due within one year	5	(36,909)	(39,126)
		<u>30,143</u>	<u>258,877</u>
<b>Net assets</b>			
<b>Capital and reserves</b>			
Called up share capital	6	1	1
Profit and loss account		30,142	258,876
		<u>30,143</u>	<u>258,877</u>

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**MICHAEL BALL ENTERPRISES LIMITED**  
**REGISTERED NUMBER:05041254**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 MARCH 2023**

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The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements 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 have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**M A Ball**  
Director

Date: 27 November 2023

The notes on pages 3 to 5 form part of these financial statements.

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**MICHAEL BALL ENTERPRISES LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1. General information**

The Company's legal form is that of a limited company incorporated in the United Kingdom. The company's registered office is 5 Elstree gate, Elstree Way, Borehamwood, Hertfordshire, WD6 1JD.

The principal activity of the company was that of providing musical entertainment.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Turnover**

Turnover comprises revenue recognised by the company in respect of services supplied during the period, exclusive of Value Added Tax and trade discounts.

**2.3 Debtors**

Short term debtors are measured at transaction price, less any impairment.

**2.4 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty.

**2.5 Creditors**

Short term creditors are measured at the transaction price.

**2.6 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

**2.7 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

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MICHAEL BALL ENTERPRISES LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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2. Accounting policies (continued)

2.8 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

3. Employees

The average monthly number of employees, including directors, during the year was 1 (2022 - 1).

4. Debtors

	2023 £	2022 £
Trade debtors	9,000	36,000
Other debtors	58,004	-
	<u>67,004</u>	<u>36,000</u>

Included within other debtors due within one year is a loan to M A Ball, a director, amounting to £58,004 (2022 - £Nil). This was repaid after the year end.

5. Creditors: Amounts falling due within one year

	2023 £	2022 £
Taxation and social security	24,216	25,403
Other creditors	-	129
Accruals and deferred income	12,693	13,594
	<u>36,909</u>	<u>39,126</u>

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MICHAEL BALL ENTERPRISES LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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6. Share capital

	2023 £	2022 £
<b>Allotted, called up and fully paid</b>		
1 (2022 - 1) Ordinary share of £1	<u>1</u>	<u>1</u>

7. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administrated funds. The pension cost charge represents contributions paid by the company to the fund and amounted to £Nil (2022 - £30,000).

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.