

REGISTERED NUMBER: 06151438 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

ESCA CORP LTD

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for the Year Ended 31 MARCH 2023

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ESCA CORP LTD

COMPANY INFORMATION
for the Year Ended 31 MARCH 2023

DIRECTOR: R L Taylor

SECRETARY: R L Taylor

REGISTERED OFFICE: 3 Shires Walk
Edenbridge
Kent
TN8 6GE

REGISTERED NUMBER: 06151438 (England and Wales)

ACCOUNTANTS: WBD Accountants Limited
Marlbridge House
Enterprise Way
Edenbridge
Kent
TN8 6HF

BALANCE SHEET
31 MARCH 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		4,381		3,953
Investments	5		<u>91,767</u>		<u>107,684</u>
			96,148		111,637
CURRENT ASSETS					
Debtors	6	152,545		132,967	
Cash at bank		<u>621,115</u>		<u>401,951</u>	
		773,660		534,918	
CREDITORS					
Amounts falling due within one year	7	<u>133,845</u>		<u>140,675</u>	
NET CURRENT ASSETS			<u>639,815</u>		<u>394,243</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			735,963		505,880
PROVISIONS FOR LIABILITIES			<u>5,599</u>		<u>12,182</u>
NET ASSETS			<u>730,364</u>		<u>493,698</u>
CAPITAL AND RESERVES					
Called up share capital			6,000		6,000
Revaluation reserve	8		29,469		64,117
Retained earnings			<u>694,895</u>		<u>423,581</u>
			<u>730,364</u>		<u>493,698</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

ESCA CORP LTD (REGISTERED NUMBER: 06151438)

BALANCE SHEET - continued
31 MARCH 2023

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

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 and authorised for issue on 27 December 2023 and were signed by:

R L Taylor - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 MARCH 2023

1. STATUTORY INFORMATION

Esca Corp Ltd is a private company, limited by shares, registered in England and Wales. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

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.

Taxation

Taxation for the year 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 year 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2022 - 4).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2022	19,306
Additions	<u>2,665</u>
At 31 March 2023	<u>21,971</u>
DEPRECIATION	
At 1 April 2022	15,353
Charge for year	<u>2,237</u>
At 31 March 2023	<u>17,590</u>
NET BOOK VALUE	
At 31 March 2023	<u>4,381</u>
At 31 March 2022	<u>3,953</u>

5. FIXED ASSET INVESTMENTS

	Other investments £
COST OR VALUATION	
At 1 April 2022	107,684
Additions	18,731
Revaluations	<u>(34,648)</u>
At 31 March 2023	<u>91,767</u>
NET BOOK VALUE	
At 31 March 2023	<u>91,767</u>
At 31 March 2022	<u>107,684</u>

Cost or valuation at 31 March 2023 is represented by:

	Other investments £
Valuation in 2023	29,469
Cost	<u>62,298</u>
	<u>91,767</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	<u>152,545</u>	<u>132,967</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Taxation and social security	122,655	133,009
Other creditors	<u>11,190</u>	<u>7,666</u>
	<u>133,845</u>	<u>140,675</u>

8. RESERVES

	Revaluation reserve £
At 1 April 2022	64,117
Revaluation Reserve	<u>(34,648)</u>
At 31 March 2023	<u>29,469</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.