REGISTERED NUMBER: 06161946 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

John Shaw Equestrian Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

John Shaw Equestrian Limited (Registered number: 06161946)

Balance Sheet
31 March 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		15,223		17,559
CURRENT ASSETS					
Stocks		-		9,200	
Debtors	5	14,866		36,293	
Investments	6	-		1,502	
Cash at bank		10,246		19,082	
		25,112		66,077	
CREDITORS					
Amounts falling due within one year	7	96,140		40,370	
NET CURRENT (LIABILITIES)/ASSETS			(71,028)		25,707
TOTAL ASSETS LESS CURRENT LIABILITIES			(55,805)		43,266
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			(55,806)		43,265
			(55,805)		43,266

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.

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 August 2023 and were signed by:

J A Shaw - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

John Shaw Equestrian Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	06161946
Registered office:	Mill Farm Moss Lane High Legh Knutsford Cheshire WA16 0RF

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Revenue is recognised as the company becomes entitled to consideration for the services supplied. Therefore, turnover also includes the element of work completed but not yet invoiced.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- NIL % per annum
Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

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2. **ACCOUNTING POLICIES - continued**

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 5 (2022 - 5) .

4. **TANGIBLE FIXED ASSETS**

	Improvements to property	Plant and machinery	Motor vehicles	Totals
	£	£	£	£
COST				
At 1 April 2022				
and 31 March 2023	6,014	49,060	20,000	75,074
DEPRECIATION				
At 1 April 2022	-	43,555	13,960	57,515
Charge for year	-	826	1,510	2,336
At 31 March 2023	-	44,381	15,470	59,851
NET BOOK VALUE				
At 31 March 2023	6,014	4,679	4,530	15,223
At 31 March 2022	6,014	5,505	6,040	17,559

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	4,591	27,520
Amounts owed by group undertakings	10,275	8,773
	14,866	36,293

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6. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Listed investments	-	(488)
Unlisted investments	-	1,990
	-	1,502

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	6,298	1,680
Taxation and social security	52,973	3,463
Other creditors	36,869	35,227
	96,140	40,370