

# Enborne Equestrian Services Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 March 2022

EJBC Chartered Accountants  
2 Toomers Wharf  
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Newbury  
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RG14 1DY

# **Enborne Equestrian Services Limited**

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# **Enborne Equestrian Services Limited**

## **Company Information**

<b>Director</b>	R Gardiner
<b>Registered office</b>	2 Toomers Wharf Canal Walk Newbury Berkshire RG14 1DY
<b>Accountants</b>	EJBC Chartered Accountants 2 Toomers Wharf Canal Walk Newbury Berkshire RG14 1DY

# Enborne Equestrian Services Limited

(Registration number: 12691298)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		41,863	16,309
<b>Creditors: Amounts falling due within one year</b>		<u>(8,686)</u>	<u>(4,326)</u>
<b>Net assets</b>		<u>33,177</u>	<u>11,983</u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Retained earnings		<u>33,077</u>	<u>11,883</u>
<b>Shareholders' funds</b>		<u>33,177</u>	<u>11,983</u>

For the financial year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 23 November 2022

.....  
R Gardiner  
Director

# **Enborne Equestrian Services Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022**

### **1 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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 taxable income.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **Enborne Equestrian Services Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022**

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### **2 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2021 - 1).

#### **3 Share capital**

##### **Allotted, called up and fully paid shares**

	<b>2022</b>		<b>2021</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100

## Enborne Equestrian Services Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

#### 4 Related party transactions

##### Summary of transactions with other related parties

Directors loan:

R Gardiner

##### Loans from related parties

	<b>Key management</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>2022</b>		
At start of period	18	18
Advanced	182	182
	<hr/>	<hr/>
At end of period	200	200
	<hr/> <hr/>	<hr/> <hr/>
	<b>Key management</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>2021</b>		
Advanced	18	18
	<hr/>	<hr/>
At end of period	18	18
	<hr/> <hr/>	<hr/> <hr/>

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.