

**ESKGROVE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2022**  
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**ESKGROVE LIMITED**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £
<b>Fixed assets</b>		
Investments	3	100,000
		<b>100,000</b>
<b>Current assets</b>		
Debtors	4	388,485
Cash at bank and in hand		1,398
		<b>389,883</b>
<b>Creditors</b>		
Amounts falling due within one year	5	( 474,213)
<b>Net current liabilities</b>		<b>(84,330)</b>
<b>Total assets less current liabilities</b>		<b>15,670</b>
<b>Net assets</b>		<b>15,670</b>
<b>Capital and reserves</b>		
Called-up share capital	6	100
Profit and loss account		15,570
<b>Total shareholder's funds</b>		<b>15,670</b>

For the financial period 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 member has not required the Company to obtain an audit of its financial statements for the financial period in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Eskgrove Limited (registered number: SC682439) were approved and authorised for issue by the Director on 31 August 2022. They were signed on its behalf by:

Euan Marshall  
Director

**ESKGROVE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2022**

**1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial period, unless otherwise stated.

**General information and basis of accounting**

Eskgrove Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in Scotland. The address of the Company's registered office is 7-11 Melville Street, Edinburgh, EH3 7PE, United Kingdom.

The financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

**Going concern**

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The Company is supported through loans from the director. The director has confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the director will continue to support the Company. Given the current position, the director believes that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

**Reporting period length**

In the period Eskgrove Limited extended its period end to 31 March 2022 from 30 November 2021. The decision was made to align the period end with it's related parties. As such the accounts cover an extended 16 month period.

**Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

**Taxation**

*Current tax*

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

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**Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

*Basic financial assets*

Basic financial assets, which include debtors, cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

*Basic financial liabilities*

Basic financial liabilities, including creditors, are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

*Equity instruments*

Equity instruments issued by the Company are recorded at the fair value of cash or other resources received or receivable, net of direct issue costs.

**2. Employees**

	<b>2022</b>
	<b>Number</b>
Monthly average number of persons employed by the Company during the period, including the director	0

**3. Fixed asset investments**

	<b>Other investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Carrying value before impairment</b>		
At 01 April 2021	0	0
Additions	100,000	100,000
<b>At 31 March 2022</b>	<b>100,000</b>	<b>100,000</b>
<b>Provisions for impairment</b>		
At 01 April 2021	0	0
<b>At 31 March 2022</b>	<b>0</b>	<b>0</b>
<b>Carrying value at 31 March 2022</b>	<b>100,000</b>	<b>100,000</b>

Investments comprise other investments at cost. No indicators of impairments have been noted.

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**4. Debtors**

	<b>2022</b>
	<b>£</b>
Amounts owed by related parties	388,485

**5. Creditors: amounts falling due within one year**

	<b>2022</b>
	<b>£</b>
Other creditors	470,561
Corporation tax	3,652
	<b>474,213</b>

**6. Called-up share capital**

	<b>2022</b>
	<b>£</b>
<b>Allotted, called-up and fully-paid</b>	
100 Ordinary shares of £ 1.00 each	100

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.