

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 AUGUST 2023  
FOR  
ENNISFIELD SERVICES LIMITED**

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FOR THE YEAR ENDED 30 AUGUST 2023**

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# ENNISFIELD SERVICES LIMITED

## COMPANY INFORMATION FOR THE YEAR ENDED 30 AUGUST 2023

**DIRECTOR:** Mr P J Melhuish

**SECRETARY:** J. Norin

**REGISTERED OFFICE:** Unit 2.02 High Weald House  
Glovers End  
Bexhill  
East Sussex  
TN39 5ES

**REGISTERED NUMBER:** 02775674 (England and Wales)

**ACCOUNTANTS:** Acuity Professional Partnership LLP  
Business Advisers and Accountants  
Unit 2.02 High Weald House,  
Glovers End  
Bexhill  
East Sussex  
United Kingdom  
TN39 5ES

**STATEMENT OF FINANCIAL POSITION**  
**30 AUGUST 2023**

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>1,975</b>		2,633
<b>CURRENT ASSETS</b>					
Debtors	5	<b>586</b>		5,961	
Cash at bank and in hand		<u><b>19</b></u>		<u>19</u>	
		<b>605</b>		5,980	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u><b>250,335</b></u>		<u>254,102</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(249,730)</b>		<b>(248,122)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(247,755)</b>		<b>(245,489)</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<b>5,123</b>		8,327
<b>NET LIABILITIES</b>			<b>(252,878)</b>		<b>(253,816)</b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<b>2</b>		2
Retained earnings			<b>(252,880)</b>		<b>(253,818)</b>
<b>SHAREHOLDERS' FUNDS</b>			<b>(252,878)</b>		<b>(253,816)</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 August 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.

**STATEMENT OF FINANCIAL POSITION - continued**  
**30 AUGUST 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 May 2024 and were signed by:

Mr P J Melhuish - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 AUGUST 2023**

**1. STATUTORY INFORMATION**

Ennisfield Services Limited 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.

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.

**SIGNIFICANT JUDGEMENTS AND ESTIMATES**

In preparing the financial statements, the directors are required to make estimates and judgments about the carrying amounts of assets and liabilities. The estimates and assumptions are reviewed on an ongoing basis and are based on historical experience and other factors that are considered by the directors to be relevant. Revision to accounting estimates are recognised in the period in which the estimate is revised.

**CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION  
UNCERTAINTY**

In preparing the financial statements, the directors were not required to make any estimates or judgments which materially affect reported income, expenses, assets, liabilities or disclosure of contingent assets and liabilities.

**TURNOVER**

Turnover represents net invoiced sales of goods and services, excluding value added tax.

**TANGIBLE FIXED ASSETS**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 AUGUST 2023**

**2. ACCOUNTING POLICIES - continued**

**FINANCIAL INSTRUMENTS**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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.

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Accounts payable greater than one year are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest

**TAXATION**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

**GOING CONCERN**

At the balance sheet date, the company had net liabilities. The directors have sufficient funding facilities to enable the company meet its liabilities as they fall due. The directors have considered the financial information and projected future income, and are satisfied that the company will continue to trade as a going concern, meeting its liabilities as they fall due.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 AUGUST 2023**

**4. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 31 August 2022 and 30 August 2023	<b><u>10,431</u></b>	<b><u>2,424</u></b>	<b><u>12,855</u></b>
<b>DEPRECIATION</b>			
At 31 August 2022	<b>8,008</b>	<b>2,214</b>	<b>10,222</b>
Charge for year	<b><u>605</u></b>	<b><u>53</u></b>	<b><u>658</u></b>
At 30 August 2023	<b><u>8,613</u></b>	<b><u>2,267</u></b>	<b><u>10,880</u></b>
<b>NET BOOK VALUE</b>			
At 30 August 2023	<b><u>1,818</u></b>	<b><u>157</u></b>	<b><u>1,975</u></b>
At 30 August 2022	<b><u>2,423</u></b>	<b><u>210</u></b>	<b><u>2,633</u></b>

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

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	<b>270</b>	5,961
Other debtors	<b><u>316</u></b>	-
	<b><u>586</u></b>	<b><u>5,961</u></b>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	<b>16,779</b>	12,443
Trade creditors	<b>772</b>	7,498
Amounts owed to group undertakings	<b>216,757</b>	216,757
Taxation and social security	<b>-</b>	3,680
Other creditors	<b><u>16,027</u></b>	<b><u>13,724</u></b>
	<b><u>250,335</u></b>	<b><u>254,102</u></b>

Included in other creditors due within one year is a loan from P M Melhurish, a director, amounted to £15,125 (2022 - £12,007).

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans	<b><u>5,123</u></b>	<b><u>8,327</u></b>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<b><u>5,123</u></b>	<b><u>8,327</u></b>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 AUGUST 2023

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2023	2022
Number:	Class:		£	£
2	Ordinary	1	<u>2</u>	<u>2</u>

9. ULTIMATE CONTROLLING PARTY

The company is a wholly owned subsidiary of Ennisfield Limited. The company's controlling party is P.J. Melhuish, by virtue of his 100% interest in the equity share capital of Ennisfield Limited, the ultimate parent company.