

Unaudited Financial Statements
for the Year Ended 31 December 2022
for
A H Eventing Limited

Butler & Co Alresford Limited
Chartered Accountants
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

A H Eventing Limited
Company Information
for the Year Ended 31 December 2022

DIRECTOR: Mr A D J Heffernan

REGISTERED OFFICE: Stoneycroft
Holmes Chapel Road
Somerford
Congleton
Cheshire
CW12 4SW

REGISTERED NUMBER: 07100525 (England and Wales)

ACCOUNTANTS: Butler & Co Alresford Limited
Chartered Accountants
Bennett House
The Dean
Alresford
Hampshire
SO24 9BH

Balance Sheet
31 December 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		8,393		10,677
Investments	5		<u>19,178</u>		<u>21,179</u>
			27,571		31,856
CURRENT ASSETS					
Debtors	6	112,468		82,345	
Cash at bank		<u>11,478</u>		<u>31,388</u>	
		123,946		113,733	
CREDITORS					
Amounts falling due within one year	7	<u>6,459</u>		<u>6,919</u>	
NET CURRENT ASSETS			<u>117,487</u>		<u>106,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			145,058		138,670
PROVISIONS FOR LIABILITIES	8		<u>150</u>		<u>603</u>
NET ASSETS			<u>144,908</u>		<u>138,067</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>144,906</u>		<u>138,065</u>
SHAREHOLDERS' FUNDS			<u>144,908</u>		<u>138,067</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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.

Balance Sheet - continued
31 December 2022

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 17 March 2023 and were signed by:

Mr A D J Heffernan - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. STATUTORY INFORMATION

A H Eventing 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.

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 and other sales taxes, but including 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.

Tenants improvements	- 10% on cost
Plant and machinery	- 25% reducing balance basis and 15% reducing balance basis

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.

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 NIL (2021 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. **TANGIBLE FIXED ASSETS**

	Tenants improvements £	Plant and machinery £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>21,000</u>	<u>2,855</u>	<u>23,855</u>
DEPRECIATION			
At 1 January 2022	11,550	1,628	13,178
Charge for year	<u>2,100</u>	<u>184</u>	<u>2,284</u>
At 31 December 2022	<u>13,650</u>	<u>1,812</u>	<u>15,462</u>
NET BOOK VALUE			
At 31 December 2022	<u>7,350</u>	<u>1,043</u>	<u>8,393</u>
At 31 December 2021	<u>9,450</u>	<u>1,227</u>	<u>10,677</u>

5. **FIXED ASSET INVESTMENTS**

	Other investments £
COST OR VALUATION	
At 1 January 2022	21,179
Additions	198
Revaluations	<u>(2,199)</u>
At 31 December 2022	<u>19,178</u>
NET BOOK VALUE	
At 31 December 2022	<u>19,178</u>
At 31 December 2021	<u>21,179</u>

Cost or valuation at 31 December 2022 is represented by:

	Other investments £
Valuation in 2022	<u>19,178</u>

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

	2022 £	2021 £
Trade debtors	4,416	4,293
Other debtors	108,000	78,000
Prepayments	<u>52</u>	<u>52</u>
	<u>112,468</u>	<u>82,345</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Tax	5,660	6,169
Directors' current accounts	17	-
Accrued expenses	782	750
	<u>6,459</u>	<u>6,919</u>

8. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax	<u>150</u>	<u>603</u>
		Deferred tax
		£
Balance at 1 January 2022		603
Accelerated capital allowances		(35)
Fair value asset adjustment		(418)
Balance at 31 December 2022		<u>150</u>

9. RELATED PARTY DISCLOSURES

During the year, total dividends of £800 were paid to the director .

Mr A D J Heffernan
A director and shareholder

At the balance sheet date the amount due to the director from the company was £17 (2021: £Nil).

AH Equine Transport Limited

During the year A H Eventing Limited loaned £Nil (2021: £Nil) to AH Equine Transport Limited.

At the balance sheet date £78,000 (2021: £78,000) is outstanding.

The companies are associated due to being under the common control of Mr A D J Heffernan.

Miss A King
A shareholder

During the year A H Eventing Limited loaned £30,000 (2021: £Nil) to Miss A King.

At the balance sheet date £30,000 (2021: £Nil) is outstanding.

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.