

REGISTERED NUMBER: 09903639 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
145 ENT LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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145 ENT LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024**

DIRECTORS:

Mr M J Wareing
Miss I Wareing
Miss F Wareing
Miss L Wareing
Mrs C Higgs
Mr H Wareing

REGISTERED OFFICE:

Rex Buildings
Alderley Road
Wilmslow
Cheshire
SK9 1HY

REGISTERED NUMBER:

09903639 (England and Wales)

145 ENT LIMITED (REGISTERED NUMBER: 09903639)

BALANCE SHEET
31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		22,907		9,979
Investments	5		<u>1,106,703</u>		<u>549,813</u>
			1,129,610		559,792
CURRENT ASSETS					
Debtors	6	58,373		554,065	
Cash at bank		<u>366,267</u>		<u>196,176</u>	
		424,640		750,241	
CREDITORS					
Amounts falling due within one year	7	<u>106,815</u>		<u>84,313</u>	
NET CURRENT ASSETS			<u>317,825</u>		<u>665,928</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,447,435		1,225,720
PROVISIONS FOR LIABILITIES			<u>22,648</u>		<u>7,914</u>
NET ASSETS			<u><u>1,424,787</u></u>		<u><u>1,217,806</u></u>

The notes form part of these financial statements

145 ENT LIMITED (REGISTERED NUMBER: 09903639)

BALANCE SHEET - continued
31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
CAPITAL AND RESERVES					
Called up share capital			111		111
Non distributable reserves			95,344		112,266
Retained earnings			<u>1,329,332</u>		<u>1,105,429</u>
SHAREHOLDERS' FUNDS			<u>1,424,787</u>		<u>1,217,806</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7 July 2025 and were signed on its behalf by:

Mr M J Wareing - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. STATUTORY INFORMATION

145 ENT 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.

RELATED PARTY EXEMPTION

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

TURNOVER

The turnover shown in the profit and loss account represents the amount earned during the year and is recognised when the company obtains the right to consideration.

TANGIBLE FIXED ASSETS

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

Fixtures and fittings - 15% on reducing balance

All fixed assets are initially recorded at cost.

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.

INVESTMENTS

Investments in shares are included at fair value.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 (2023 - 7) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024	24,157
Additions	<u>16,991</u>
At 31 December 2024	<u>41,148</u>
DEPRECIATION	
At 1 January 2024	14,178
Charge for year	<u>4,063</u>
At 31 December 2024	<u>18,241</u>
NET BOOK VALUE	
At 31 December 2024	<u>22,907</u>
At 31 December 2023	<u>9,979</u>

5. FIXED ASSET INVESTMENTS

	Other investments £
COST OR VALUATION	
At 1 January 2024	549,813
Additions	712,000
Disposals	(230,015)
Revaluations	<u>74,905</u>
At 31 December 2024	<u>1,106,703</u>
NET BOOK VALUE	
At 31 December 2024	<u>1,106,703</u>
At 31 December 2023	<u>549,813</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. **FIXED ASSET INVESTMENTS - continued**

Cost or valuation at 31 December 2024 is represented by:

Valuation in 2024	Other investments £ <u>1,106,703</u>
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If Fixed asset investments had not been revalued they would have been included at the following historical cost:

	2024	2023
	£	£
Cost	<u>1,039,018</u>	<u>528,135</u>

Fixed asset investments were valued on an open market basis on 31 December 2024 by Hargreaves Lansdown .

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

	2024	2023
	£	£
Trade debtors	49,875	58,249
Directors' current accounts	1,158	487,250
Prepayments and accrued income	<u>7,340</u>	<u>8,566</u>
	<u>58,373</u>	<u>554,065</u>

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

	2024	2023
	£	£
Corporation tax payable	88,444	70,361
PAYE and national insurance	4,200	3,359
Accrued expenses	<u>14,171</u>	<u>10,593</u>
	<u>106,815</u>	<u>84,313</u>

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

During the year, the company made loans to the director which was repaid within 9 months of the accounting year end. Interest has been charged at the HMRC approved rates.

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.