

Enaid Accountancy Ltd

Registered Number
09967708
(England and Wales)

Unaudited Financial Statements for the Year ended
31 December 2025

Enaid Accountancy Ltd
Company Information
for the year from 1 January 2025 to 31 December 2025

Director	NASH, Andrew Philip
Company Secretary	NASH, Andrew Philip
Registered Address	Platform 10 Engine Rooms Hood Road Barry CF62 5QL
Registered Number	09967708 (England and Wales)

Enaid Accountancy Ltd

Balance Sheet as at 31 December 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	3	9,643	19,918
		<u>9,643</u>	<u>19,918</u>
Current assets			
Debtors		49,559	75,140
Cash at bank and on hand		47,532	35,515
		<u>97,091</u>	<u>110,655</u>
Creditors amounts falling due within one year	4	(30,677)	(33,781)
		<u></u>	<u></u>
Net current assets (liabilities)		66,414	76,874
Total assets less current liabilities		76,057	96,792
Creditors amounts falling due after one year	5	(32,363)	(20,750)
		<u></u>	<u></u>
Net assets		<u>43,694</u>	<u>76,042</u>
Capital and reserves			
Called up share capital		10	10
Profit and loss account		43,684	76,032
		<u></u>	<u></u>
Shareholders' funds		<u>43,694</u>	<u>76,042</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 17 September 2026, and are signed on its behalf by:

NASH, Andrew Philip

Director

Registered Company No. 09967708

Enaid Accountancy Ltd

Notes to the Financial Statements
for the year ended 31 December 2025

1. Accounting policies

Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Functional and presentation currency

The financial statements are presented in sterling and this is the functional currency of the company.

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis of accounting in preparing its financial statements.

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

Operating leases

Where, substantially, all the risks and rewards of ownership of the asset do not transfer from the lessor to the company, the lease is treated as an operating lease. Rentals payable under operating leases are charged to the profit and loss account on a straight-line basis over the period of the lease.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

Defined contribution pension plan

The company operates a defined contribution pension plan for the benefit of its employees. Contributions are recognised as expenses as they become payable. Differences between contributions payable in the year and those actually paid are recognised as either prepayments or accruals in the balance sheet. The assets of the defined contribution pension scheme are held separately from those of the company in an independently administered fund.

Current taxation

Current tax is recognised in profit or loss, except for taxes related to revaluations of land and buildings which are recognised in other comprehensive income.

Current tax represents the amount of tax payable (receivable) in respect of taxable profit (loss) for the current, or past, reporting periods. Current tax is measured at the amount expected to be paid (recovered) using the tax rates and laws which have been enacted, or substantively enacted, by the balance sheet date. Where payments to HM Revenue and Customs exceed liabilities owed, an asset is recognised to the extent of the amount of tax recoverable.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

2. Average number of employees

	2025	2024
Average number of employees during the year	5	5

3. Tangible fixed assets

	Fixtures & fittings	Office Equipment	Total
	£	£	£
Cost or valuation			
At 01 January 25	32,568	36,330	68,898
Additions	132	565	697
At 31 December 25	32,700	36,895	69,595
Depreciation and impairment			
At 01 January 25	22,782	26,198	48,980
Charge for year	4,875	6,097	10,972
At 31 December 25	27,657	32,295	59,952
Net book value			
At 31 December 25	5,043	4,600	9,643
At 31 December 24	9,786	10,132	19,918

4. Creditors: amounts due within one year

	2025	2024
	£	£
Trade creditors / trade payables	10,057	9,590
Bank borrowings and overdrafts	7,855	6,862
Taxation and social security	12,765	17,329
Total	30,677	33,781

5. Creditors: amounts due after one year

	2025	2024
	£	£
Bank borrowings and overdrafts	32,363	20,750
Total	32,363	20,750

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.