Registration number: 10327770

TC Eventing Limited

trading as Heathlands Livery

Unaudited Filleted Financial Statements

for the Year Ended 31 August 2025

Achieve Accounting Limited
Fao Achieve Accounting Limited
Station House
Stamford New Road
Altrincham
Cheshire
WA14 1EP

TC Eventing Limited
trading as Heathlands Livery

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TC Eventing Limited
trading as Heathlands Livery

(Registration number: 10327770)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	11,213	14,816
Current assets			
Stocks	5	12,369	12,369
Debtors	6	19,741	17,459
		32,110	29,828
Creditors: Amounts falling due within one year	7	(45,140)	(33,168)
Net current liabilities		(13,030)	(3,340)
Total assets less current liabilities		(1,817)	11,476
Creditors: Amounts falling due after more than one year	7	(12,128)	(18,433)
Net liabilities		(13,945)	(6,957)
Capital and reserves			
Called up share capital	8	1	1
Retained earnings		(13,946)	(6,958)
Shareholders' deficit		(13,945)	(6,957)

TC Eventing Limited
trading as Heathlands Livery

(Registration number: 10327770)
Balance Sheet as at 31 August 2025

For the financial year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 31 May 2026

Miss Toni Russell
Director

TC Eventing Limited
trading as Heathlands Livery

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:
Heathlands Riding Establishment
Heathlands Road
Wokingham
Berkshire
RG40 3AS
England

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.
Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.
Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 3 (2024 - 3).

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 September 2024	4,180	34,500	38,680
At 31 August 2025	4,180	34,500	38,680
Depreciation			
At 1 September 2024	2,154	21,710	23,864
Charge for the year	1,045	2,558	3,603
At 31 August 2025	3,199	24,268	27,467
Carrying amount			
At 31 August 2025	981	10,232	11,213
At 31 August 2024	2,026	12,790	14,816

5 Stocks

	2025 £	2024 £
Other inventories	12,369	12,369

6 Debtors

	2025	2024
Current	£	£
Trade debtors	16,703	13,057
Other debtors	3,038	4,402
	19,741	17,459

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

7 Creditors

Creditors: amounts falling due within one year

	Note	2025 £	2024 £
Due within one year			
Loans and borrowings	9	14,079	13,055
Trade creditors		14,492	4,933
Taxation and social security		2,009	229
Accruals and deferred income		-	300
Other creditors		14,560	14,651
		45,140	33,168

Creditors: amounts falling due after more than one year

	Note	2025 £	2024 £
Due after one year			
Loans and borrowings	9	12,128	18,433

8 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary £1 shares of £1 each	1	1	1	1

9 Loans and borrowings

Non-current loans and borrowings

	2025	2024
	£	£
Bank borrowings	12,128	18,433

Current loans and borrowings

	2025	2024
	£	£
Bank borrowings	10,649	10,053
Bank overdrafts	3,430	3,002
	14,079	13,055

10 Parent and ultimate parent undertaking

The ultimate controlling party is the director.

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.