

COMPANY REGISTRATION NUMBER: 6265484

**Catton Hall Shooting Ground Ltd**  
**Filleted Unaudited Financial Statements**  
**30 September 2023**

# Catton Hall Shooting Ground Ltd

## Statement of Financial Position

30 September 2023

		2023	2022
	Note	£	£
<b>Fixed assets</b>			
Intangible assets	5	60,000	75,000
Tangible assets	6	341,225	332,905
		<u>401,225</u>	<u>407,905</u>
<b>Current assets</b>			
Stocks		28,300	28,300
Debtors	7	16,153	24,456
Cash at bank and in hand		191,521	246,267
		<u>235,974</u>	<u>299,023</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>42,037</u>	<u>50,755</u>
<b>Net current assets</b>		<u>193,937</u>	<u>248,268</u>
<b>Total assets less current liabilities</b>		<u>595,162</u>	<u>656,173</u>
<b>Net assets</b>		<u>595,162</u>	<u>656,173</u>
<b>Capital and reserves</b>			
Called up share capital		900	900
Profit and loss account		594,262	655,273
<b>Shareholders funds</b>		<u>595,162</u>	<u>656,173</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **Catton Hall Shooting Ground Ltd**

## **Statement of Financial Position** *(continued)*

**30 September 2023**

These financial statements were approved by the board of directors and authorised for issue on 12 January 2024 ,  
and are signed on behalf of the board by:

Mr James Mann Junior

Director

Company registration number: 6265484

# Catton Hall Shooting Ground Ltd

## Notes to the Financial Statements

### Year ended 30 September 2023

#### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Catton Hall Farm, Bradley Lane, Frodsham, Cheshire, WA67EX.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill	-	5% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Shooting Equipment	-	15% reducing balance
Motor vehicles	-	25% reducing balance
Office Equipment	-	15% reducing balance
Paintball Equipment	-	15% reducing balance

Guns	-	15% reducing balance
Quad Bikes	-	25% straight line
Fixtures & Fittings	-	15% reducing balance
Shooting Lodge	-	5% straight line

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

## Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

## Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## 4. Employee numbers

The average number of persons employed by the company during the year amounted to 10 (2022: 10 ).

## 5. Intangible assets

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 October 2022 and 30 September 2023</b>	<b>300,000</b>
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<b>Amortisation</b>	
At 1 October 2022	<b>225,000</b>
Charge for the year	<b>15,000</b>
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<b>At 30 September 2023</b>	<b>240,000</b>
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<b>Carrying amount</b>	
<b>At 30 September 2023</b>	<b>60,000</b>
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At 30 September 2022	<b>75,000</b>
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## 6. Tangible assets

	Office & Shooting Equip £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Shooting Lodge £	Total £
<b>Cost</b>						
At 1 Oct 2022	280,483	2,892	246,417	239,818	251,178	<b>1,020,788</b>
Additions	73,782	–	23,535	12,000	–	<b>109,317</b>
Disposals	( 94,299)	–	( 2,589)	( 4,140)	–	<b>( 101,028)</b>
<b>At 30 Sep 2023</b>	<b>259,966</b>	<b>2,892</b>	<b>267,363</b>	<b>247,678</b>	<b>251,178</b>	<b>1,029,077</b>
<b>Depreciation</b>						
At 1 Oct 2022	180,402	2,707	157,005	215,751	132,018	<b>687,883</b>
Charge for the year	20,399	27	14,439	10,250	12,559	<b>57,674</b>
Disposals	( 52,054)	–	( 1,511)	( 4,140)	–	<b>( 57,705)</b>
<b>At 30 Sep 2023</b>	<b>148,747</b>	<b>2,734</b>	<b>169,933</b>	<b>221,861</b>	<b>144,577</b>	<b>687,852</b>
<b>Carrying amount</b>						
<b>At 30 Sep 2023</b>	<b>111,219</b>	<b>158</b>	<b>97,430</b>	<b>25,817</b>	<b>106,601</b>	<b>341,225</b>
At 30 Sep 2022	100,081	185	89,412	24,067	119,160	332,905

## 7. Debtors

	2023 £	2022 £
Trade debtors	<b>11,231</b>	11,892
Other debtors	<b>4,922</b>	12,564
	<b>16,153</b>	24,456

## 8. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<b>30,440</b>	–
Corporation tax	<b>2,072</b>	32,553
Social security and other taxes	<b>3,028</b>	4,829
Other creditors	<b>6,497</b>	13,373
	<b>42,037</b>	50,755

## 9. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

<b>2023</b>			
	Balance brought forward	Amounts repaid	Balance outstanding
	£	£	£
Mr J Martin Mann	918	51	<b>969</b>
Mrs Theresa Mann	918	50	<b>968</b>
Mr James Mann Junior	918	50	<b>968</b>
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	2,754	151	<b>2,905</b>
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<b>2022</b>			
	Balance brought forward	Amounts repaid	Balance outstanding
	£	£	£
Mr J Martin Mann	2,829	( 1,911)	918
Mrs Theresa Mann	2,829	( 1,911)	918
Mr James Mann Junior	2,828	( 1,910)	918
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	8,486	( 5,732)	2,754
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