

Company registration number 00794985 (England and Wales)

**ACCRINGTON ANGLERS (HOLDINGS) LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**  
**PAGES FOR FILING WITH REGISTRAR**

Ridehalgh Limited  
Chartered Accountants  
Guardian House  
42 Preston New Road  
Blackburn  
Lancashire  
BB2 6AH

# ACCRINGTON ANGLERS (HOLDINGS) LIMITED

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# ACCRINGTON ANGLERS (HOLDINGS) LIMITED

## BALANCE SHEET

AS AT 30 SEPTEMBER 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		125,322		123,342
<b>Current assets</b>					
Debtors	4	6,233		5,316	
Investments	5	313		280	
Cash at bank and in hand		105,182		107,773	
		<u>111,728</u>		<u>113,369</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(6,644)</u>		<u>(7,149)</u>	
<b>Net current assets</b>			105,084		106,220
<b>Net assets</b>			<u>230,406</u>		<u>229,562</u>
<b>Reserves</b>					
Revaluation reserve	8		1,332		1,332
Income and expenditure account			229,074		228,230
<b>Members' funds</b>			<u>230,406</u>		<u>229,562</u>

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 7 November 2023 and are signed on its behalf by:

Mr JP Shorrocks  
**Director**

Company registration number 00794985 (England and Wales)

# ACCRINGTON ANGLERS (HOLDINGS) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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### **1 Accounting policies**

#### **Company information**

Accrington Anglers (Holdings) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Plane Tree House, Lomas Lane, Balladen, Rawtenstall, BB4 6HU.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Income and expenditure**

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

No depreciation has been provided on the company's interest in fisheries because in the opinion of the directors there is no diminution in value.

Fisheries	0% per annum
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

#### **1.4 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.5 Financial instruments**

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are recognised at transaction price.

# ACCRINGTON ANGLERS (HOLDINGS) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 1 Accounting policies

(Continued)

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less

### 1.6 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

### 1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

### 1.8 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	-	-

### 3 Tangible fixed assets

	Fisheries £
<b>Cost</b>	
At 1 October 2022	123,342
Additions	1,980
At 30 September 2023	125,322
<b>Depreciation and impairment</b>	
At 1 October 2022 and 30 September 2023	-
<b>Carrying amount</b>	
At 30 September 2023	125,322
At 30 September 2022	123,342

# ACCRINGTON ANGLERS (HOLDINGS) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 4 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	6,233	5,316
	<u>        </u>	<u>        </u>

### 5 Current asset investments

	2023	2022
	£	£
Other investments	313	280
	<u>        </u>	<u>        </u>

### 6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other borrowings	6,198	6,723
Accruals and deferred income	446	426
	<u>        </u>	<u>        </u>
	6,644	7,149
	<u>        </u>	<u>        </u>

### 7 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required, not exceeding £100. It is unlikely these circumstances will arise in the foreseeable future.

### 8 Revaluation reserve

	2023	2022
	£	£
At the beginning and end of the year	1,332	1,332
	<u>        </u>	<u>        </u>

### 9 Operating lease commitments

#### Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2023	2022
	£	£
	21,461	21,961
	<u>        </u>	<u>        </u>

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.