

Unaudited Financial Statements for the Year Ended 31 July 2023

for

Cumberland Clay Shooting Ground Ltd

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for the Year Ended 31 July 2023

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Cumberland Clay Shooting Ground Ltd

Company Information
for the Year Ended 31 July 2023

DIRECTOR:

A Cumberland

REGISTERED OFFICE:

Lombard House
Cross Keys
Lichfield
Staffordshire
WS13 6DN

REGISTERED NUMBER:

11460669 (England and Wales)

ACCOUNTANT:

Groucott Moor Limited
Lombard House
Cross Keys
Lichfield
Staffordshire
WS13 6DN

Statement of Financial Position
31 July 2023

	Notes	31.7.23 £	£	31.7.22 £	£
FIXED ASSETS					
Tangible assets	4		23,021		22,902
CURRENT ASSETS					
Cash at bank and in hand		71,843		73,886	
CREDITORS					
Amounts falling due within one year	5	<u>57,324</u>		<u>55,421</u>	
NET CURRENT ASSETS			<u>14,519</u>		<u>18,465</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			37,540		41,367
CREDITORS					
Amounts falling due after more than one year	6		(10,493)		(16,244)
PROVISIONS FOR LIABILITIES	7		<u>(4,374)</u>		<u>(4,351)</u>
NET ASSETS			<u>22,673</u>		<u>20,772</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>22,573</u>		<u>20,672</u>
SHAREHOLDERS' FUNDS			<u>22,673</u>		<u>20,772</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

Statement of Financial Position - continued

31 July 2023

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 director and authorised for issue on 12 September 2023 and were signed by:

A Cumberland - Director

Notes to the Financial Statements
for the Year Ended 31 July 2023

1. STATUTORY INFORMATION

Cumberland Clay Shooting Ground Ltd 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Plant & Machinery - 25% reducing balance

Computer Equipment - 25% reducing balance

Fixtures & Fittings - 15% reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

2. **ACCOUNTING POLICIES - continued**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - 5).

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 August 2022	-	33,095	865	317	34,277
Additions	6,331	-	-	-	6,331
At 31 July 2023	6,331	33,095	865	317	40,608
DEPRECIATION					
At 1 August 2022	-	11,028	165	182	11,375
Charge for year	556	5,517	105	34	6,212
At 31 July 2023	556	16,545	270	216	17,587
NET BOOK VALUE					
At 31 July 2023	5,775	16,550	595	101	23,021
At 31 July 2022	-	22,067	700	135	22,902

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

	31.7.23 £	31.7.22 £
Bank loans and overdrafts	6,507	6,657
Trade creditors	13,008	16,207
Tax	7,913	8,984
Social security and other taxes	299	307
VAT	7,805	5,421
Other creditors	209	739
Directors' current accounts	20,383	15,906
Accrued expenses	1,200	1,200
	<u>57,324</u>	<u>55,421</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.7.23	31.7.22
	£	£
Bank loans - 2-5 years	<u>10,493</u>	<u>16,244</u>

7. **PROVISIONS FOR LIABILITIES**

	31.7.23	31.7.22
	£	£
Deferred tax	<u>4,374</u>	<u>4,351</u>

		Deferred tax
		£
Balance at 1 August 2022		4,351
Provided during year		<u>23</u>
Balance at 31 July 2023		<u>4,374</u>

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.23	31.7.22
			£	£
100	Ordinary	£100	<u>100</u>	<u>100</u>

Chartered Accountant's Report to the Director
on the Unaudited Financial Statements of
Cumberland Clay Shooting Ground Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Cumberland Clay Shooting Ground Ltd for the year ended 31 July 2023 which comprise the Income Statement, Statement of Financial Position, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Cumberland Clay Shooting Ground Ltd in accordance with my terms of engagement. My work has been undertaken solely to prepare for your approval the financial statements of Cumberland Clay Shooting Ground Ltd and state those matters that I have agreed to state to the director of Cumberland Clay Shooting Ground Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cumberland Clay Shooting Ground Ltd and its director for my work or for this report.

It is your duty to ensure that Cumberland Clay Shooting Ground Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Cumberland Clay Shooting Ground Ltd. You consider that Cumberland Clay Shooting Ground Ltd is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Cumberland Clay Shooting Ground Ltd. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.

Groucott Moor Limited
Lombard House
Cross Keys
Lichfield
Staffordshire
WS13 6DN

12 September 2023

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.