



Section A

Independent Examiner's Report

Report to the trustees/
members of

CAENTHILL COUNTRYSIDE CENTRE LIMITED

On accounts for the year
ended

31/03/2022

Charity no
(if any)

1177801

Set out on pages

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended .

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Charlton Baker

Date:

13/12/2022

Name:

CHARLTON BAKER LIMITED

Relevant professional
qualification(s) or body
(if any):

ICAEW CHARTERED ACCOUNTANTS

Address:

7-7C SNOFF STREET,
DEVIZES, WILTSHIRE,
SN10 1DS

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Company registration number: 08568920

**Caenhill Countryside Centre Limited
Company limited by guarantee**

Unaudited filleted financial statements

31 March 2022

Caenhill Countryside Centre Limited
Company limited by guarantee

Contents

	Page
Directors and other information	1
Accountants report	2
Statement of financial position	3 - 4
Notes to the financial statements	5 - 8

Caenhill Countryside Centre Limited
Company limited by guarantee

Directors and other information

Directors	Helie Franklin Christopher Franklin Neil Golledge Paul Hams
Company number	08568920
Registered office	Marsh Farm Caen Hill Devizes Wiltshire SN10 5TF
Accountants	Charlton Baker Limited 7-7c Snuff Street Devizes Wiltshire SN10 1DU

Caenhill Countryside Centre Limited
Company limited by guarantee

**Chartered accountants report to the board of directors on the preparation of the
unaudited statutory financial statements of Caenhill Countryside Centre Limited
Year ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Caenhill Countryside Centre Limited for the year ended 31 March 2022 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

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

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

Charlton Baker Limited
Chartered Accountants and Business Advisors

7-7c Snuff Street
Devizes
Wiltshire
SN10 1DU

Caenhill Countryside Centre Limited
Company limited by guarantee

Statement of financial position
31 March 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	6	4,252		1,669	
			4,252		1,669
Current assets					
Cash at bank and in hand		43,058		38,175	
		43,058		38,175	
Creditors: amounts falling due within one year	7	(7,970)		(7,595)	
Net current assets			35,088		30,580
Total assets less current liabilities			39,340		32,249
Net assets			39,340		32,249
Capital and reserves					
Profit and loss account			39,340		32,249
Members funds			39,340		32,249

For the year ending 31 March 2022 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.

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.

The notes on pages 5 to 8 form part of these financial statements.

Caenhill Countryside Centre Limited
Company limited by guarantee

Statement of financial position (continued)
31 March 2022

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

Helie Franklin
Director

Company registration number: 08568920

The notes on pages 5 to 8 form part of these financial statements.

Caenhill Countryside Centre Limited
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2022

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Caenhill Countryside Centre, Marsh Farm, Caen Hill, Devizes, Wiltshire, SN10 5TF.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

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.

Turnover

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.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, 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.

Caenhill Countryside Centre Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2022

Tangible assets

Tangible assets are initially recorded at cost, and are 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 capital and reserves, 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 capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves 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:

Fittings fixtures and equipment	- 33.33% straight line
Motor vehicles	- 25% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

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.

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 are largely independent of the cash inflows from other assets or groups of assets.

Caenhill Countryside Centre Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2022

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is a private company limited by guarantee, registered in England and Wales.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2021: 4).

Caenhill Countryside Centre Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2022

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	-	1,116	5,277	6,393
Additions	1,500	2,250	-	3,750
At 31 March 2022	<u>1,500</u>	<u>3,366</u>	<u>5,277</u>	<u>10,143</u>
Depreciation				
At 1 April 2021	-	1,116	3,608	4,724
Charge for the year	750	-	417	1,167
At 31 March 2022	<u>750</u>	<u>1,116</u>	<u>4,025</u>	<u>5,891</u>
Carrying amount				
At 31 March 2022	<u>750</u>	<u>2,250</u>	<u>1,252</u>	<u>4,252</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>1,669</u>	<u>1,669</u>

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	210	210
Other creditors	7,760	7,385
	<u>7,970</u>	<u>7,595</u>