REGISTERED NUMBER: 04542607 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 December 2023

for

The River Beauly Syndicate Limited

SMH Haywood & Co Limited
24-26 Mansfield Road
Rotherham
South Yorkshire
S60 2DT

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The River Beauly Syndicate Limited

Company Information
for the Year Ended 30 December 2023

DIRECTORS:	Mr P A Cragg Mr A J Reynolds Mr C M Fell Mr T J Hankin
SECRETARY:	Mr C M Fell
REGISTERED OFFICE:	The Firs Main Street Alne York Yorkshire YO61 1RS
REGISTERED NUMBER:	04542607 (England and Wales)
ACCOUNTANTS:	SMH Haywood & Co Limited 24-26 Mansfield Road Rotherham South Yorkshire S60 2DT

Balance Sheet
30 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Investment property	4	**150,000**	150,000
CURRENT ASSETS			
Cash at bank		**10,139**	20,996
CREDITORS			
Amounts falling due within one year	5	**(153,694)**	(155,338)
NET CURRENT LIABILITIES		**(143,555)**	(134,342)
TOTAL ASSETS LESS CURRENT LIABILITIES		**6,445**	15,658
CAPITAL AND RESERVES			
Called up share capital		**1,000**	1,000
Revaluation reserve	6	**-**	(9,946)
Retained earnings		**5,445**	24,604
		6,445	15,658

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 December 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

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 Board of Directors and authorised for issue on 17 September 2024 and were signed on its behalf by:

Mr C M Fell - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

The River Beauly Syndicate Limited 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.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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 balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2022 - 4) .

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4. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 31 December 2022 and 30 December 2023	**150,000**
NET BOOK VALUE	
At 30 December 2023	**150,000**
At 30 December 2022	150,000

At the year end the fishings and lodge certificates were valued by the directors at fair value.

On a historical cost basis these would have been included at an original cost of £159.946 (2022 - £159,946).

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 **£**	2022 £
Trade creditors	**-**	900
Taxation and social security	**295**	1,589
Other creditors	**153,399**	152,849
	153,694	155,338

6. RESERVES

	Revaluation reserve **£**
At 31 December 2022	**(9,946)**
Other movements	**9,946**
At 30 December 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.