

**REGISTERED NUMBER: 01836425 (England and Wales)**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2015**

**FOR**

**ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED**

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**ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED**

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for the year ended 28 February 2015**

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**ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED**

**COMPANY INFORMATION**  
for the year ended 28 February 2015

<b>DIRECTORS:</b>	<b>S B Herlin Kaiser</b> <b>J A Weiffenbach</b> <b>D W Williams</b>
<b>REGISTERED OFFICE:</b>	<b>Hook End Lane</b> <b>Pangbourne</b> <b>Berkshire</b> <b>RG8 8SD</b>
<b>REGISTERED NUMBER:</b>	<b>01836425 (England and Wales)</b>
<b>AUDITORS:</b>	<b>Griffins</b> <b>Chartered Accountants &amp; Statutory Auditor</b> <b>Griffins Court</b> <b>24-32 London Road</b> <b>NEWBURY</b> <b>Berkshire</b> <b>RG14 1JX</b>

**REPORT OF THE INDEPENDENT AUDITORS TO  
ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of Royal County Of Berkshire Shooting School Limited for the year ended 28 February 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**


The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

  
Christopher Duggan (Senior Statutory Auditor)  
for and on behalf of Griffins  
Chartered Accountants & Statutory Auditor  
Griffins Court  
24-32 London Road  
NEWBURY  
Berkshire  
RG14 1JX

Date: 11/4/15

**ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED (REGISTERED NUMBER: 01836425)**

**ABBREVIATED BALANCE SHEET  
28 February 2015**

	Notes	28/2/15 £	28/2/14 £
<b>FIXED ASSETS</b>			
Intangible assets	2	-	(37,779)
Tangible assets	3	895,984	911,915
		<u>895,984</u>	<u>874,136</u>
<b>CURRENT ASSETS</b>			
Stocks		21,805	19,169
Debtors		649,580	626,171
Cash at bank and in hand		349,220	141,414
		<u>1,020,605</u>	<u>786,754</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>920,507</u>	<u>824,216</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>100,098</u>	<u>(37,462)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>996,082</u></u>	<u><u>836,674</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	52,632	52,632
Revaluation reserve		505,407	505,407
Profit and loss account		438,043	278,635
<b>SHAREHOLDERS' FUNDS</b>		<u><u>996,082</u></u>	<u><u>836,674</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 20<sup>th</sup> May, 2015 and were signed on its behalf by:

  
S B Herlin Kaiser - Director

The notes form part of these abbreviated accounts

**ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS  
for the year ended 28 February 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 8 Related Party Disclosures, not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts. Revenue is recognised by the company when the relevant goods and services have been supplied to the customer.

**Goodwill**

Negative goodwill, being the amount created in connection with the group reconstruction in 2013, is being amortised in the period in which the non-monetary assets are recovered, which is considered to be one year.

**Tangible fixed assets**

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

Long leasehold	- 1% on cost
Equipment, fixtures & fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Website	- 33% on reducing balance

The guns, due to the specific nature of the asset the net book value is reviewed annually and any reduction is posted as a depreciation charge.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is determined on a first in first out basis.

**Deferred tax**

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

**Hire purchase and leasing commitments**

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

**Pension costs and other post-retirement benefits**

Payments in respect of other post-retirement benefits are charged to the profit and loss account in the period to which they relate.

**Operating leases**

Rentals under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the year ended 28 February 2015**

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 March 2014	
and 28 February 2015	(151,116)
<b>AMORTISATION</b>	
At 1 March 2014	(113,337)
Amortisation for year	(37,779)
At 28 February 2015	(151,116)
<b>NET BOOK VALUE</b>	
At 28 February 2015	-
At 28 February 2014	(37,779)

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 March 2014	1,177,430
Additions	15,870
Disposals	(500)
At 28 February 2015	1,192,800
<b>DEPRECIATION</b>	
At 1 March 2014	265,515
Charge for year	31,301
At 28 February 2015	296,816
<b>NET BOOK VALUE</b>	
At 28 February 2015	895,984
At 28 February 2014	911,915

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	28/2/15 £	28/2/14 £
50,000	Ordinary A	£1	50,000	50,000
2,632	Ordinary B	£1	2,632	2,632
			52,632	52,632

**ROYAL COUNTY OF BERKSHIRE SHOOTING  
SCHOOL LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
for the year ended 28 February 2015**

**5. ULTIMATE PARENT COMPANY**

The immediate parent undertaking is The Royal County of Berkshire Shooting Group Limited, a company registered in England & Wales.

The ultimate parent undertaking and controlling party is Edelhart S.A., a company incorporated in the British Virgin Islands