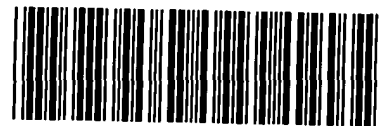


Soldiers In Silloth Limited
Company Limited by Guarantee
Filleted Unaudited Abridged Financial Statements
31st January 2023

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Soldiers In Silloth Limited
Company Limited by Guarantee
Abridged Statement of Financial Position
31st January 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	21,598	21,668
Current assets			
Debtors		312	311
Cash at bank and in hand		7,841	9,355
		<u>8,153</u>	<u>9,666</u>
Net current assets		8,153	9,666
Total assets less current liabilities		29,751	31,334
Creditors: amounts falling due after more than one year		29,798	29,798
Net (liabilities)/assets		<u>(47)</u>	<u>1,536</u>

The abridged statement of financial position
continues on the following page.
The notes on pages 3 to 5 form part of these abridged financial statements.

Soldiers In Silloth Limited

Company Limited by Guarantee

Abridged Statement of Financial Position *(continued)*

31st January 2023

	Note	2023 £	2022 £
Capital and reserves			
Profit and loss account		(47)	1,536
Members (deficit)/funds		<u>(47)</u>	<u>1,536</u>

These abridged 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 abridged statement of income and retained earnings has not been delivered.

For the year ending 31st January 2023 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 abridged 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 abridged financial statements.

All of the members have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 31st January 2023 in accordance with Section 444(2A) of the Companies Act 2006.

These abridged financial statements were approved by the board of directors and authorised for issue on 2nd October 2023, and are signed on behalf of the board by:



Mrs S Child
Director

Company registration number: 06792165

The notes on pages 3 to 5 form part of these abridged financial statements.

Soldiers In Silloth Limited

Company Limited by Guarantee

Notes to the Abridged Financial Statements

Year ended 31st January 2023

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 1 Marine Terrace, Criffel Street, Silloth, Cumbria, CA7 4BZ, England.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

(a) Basis of preparation

The abridged 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 abridged financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(c) Revenue recognition

The turnover shown in the profit and loss account represents amounts invoiced during the year.

(d) Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Deferred tax is provided on the liability method in respect of all timing differences that have originated but not reversed at the balance sheet date.

(e) Tangible assets

Tangible assets are initially recorded at cost, and 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.

Soldiers In Silloth Limited

Company Limited by Guarantee

Notes to the Abridged Financial Statements *(continued)*

Year ended 31st January 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, 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 equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

(f) 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:

Fixtures and Fittings - 15% reducing balance

(g) Impairment of fixed assets

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.

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

(h) Financial instruments

A financial asset or a financial liability is recognised only when the entity 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.

4. Company limited by guarantee

The company is limited by guarantee and does not have a share capital.

Soldiers In Silloth Limited

Company Limited by Guarantee

Notes to the Abridged Financial Statements *(continued)*

Year ended 31st January 2023

5. Tangible assets

	£
Cost	
At 1st February 2022 and 31st January 2023	<u>23,951</u>
Depreciation	
At 1st February 2022	2,283
Charge for the year	<u>70</u>
At 31st January 2023	<u>2,353</u>
Carrying amount	
At 31st January 2023	<u>21,598</u>
At 31st January 2022	<u>21,668</u>