
CATERLAND HOSPITALITY LTD

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CATERLAND HOSPITALITY LTD

COMPANY INFORMATION

Directors	Anjanmoy Chatterjee Avik Anjan Chatterjee Mousumi Dey Aditya Ghosh Suman Mitra
Registered number	12109778
Registered office	134 Buckingham Palace Road London SW1W 9SA

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**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

The directors present their report and the financial statements for the year ended 31 March 2025.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who served during the year were:

Anjanmoy Chatterjee
Avik Anjan Chatterjee
Mousumi Dey
Aditya Ghosh
Suman Mitra

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

.....
Anjanmoy Chatterjee
Director

Date:

CATERLAND HOSPITALITY LTD

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE
UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CATERLAND HOSPITALITY LTD
FOR THE YEAR ENDED 31 MARCH 2025**

You consider that the Company is exempt from an audit for the year ended 31 March 2025. You have acknowledged, on the Balance sheet, your responsibilities for ensuring that the Company keeps adequate accounting records which comply with section 386 of the Companies Act 2006, and for preparing the financial statements which give a true and fair view of the state of affairs of the Company and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 11 from the accounting records of the Company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.

Paperchase Business Services Ltd

The Courtyard
14A Sydenham Road
Croydon
London
CR0 2EE
Date:

CATERLAND HOSPITALITY LTD

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Turnover		2,147,852	2,333,989
Cost of sales		(468,043)	(480,406)
Gross profit		1,679,809	1,853,583
Administrative expenses		(1,654,967)	(1,523,828)
Operating profit		24,842	329,755
Interest receivable and similar income		20,548	-
Interest payable and similar expenses		(39)	-
Profit before tax		45,351	329,755
Tax on profit		2,619	7,480
Profit for the financial year		47,970	337,235
Total comprehensive income for the year		47,970	337,235

The notes on pages 7 to 11 form part of these financial statements.

CATERLAND HOSPITALITY LTD
REGISTERED NUMBER: 12109778

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	763,608	913,872
		<u>763,608</u>	<u>913,872</u>
Current assets			
Stocks		47,849	39,194
Debtors	5	209,308	204,503
Cash at bank and in hand	6	709,140	616,633
		<u>966,297</u>	<u>860,330</u>
Creditors: amounts falling due within one year	7	(297,435)	(387,083)
Net current assets		<u>668,862</u>	<u>473,247</u>
Total assets less current liabilities		<u>1,432,470</u>	<u>1,387,119</u>
Provisions for liabilities			
Deferred tax	8	(29,926)	(32,545)
		<u>(29,926)</u>	<u>(32,545)</u>
Net assets		<u><u>1,402,544</u></u>	<u><u>1,354,574</u></u>
Capital and reserves			
Called up share capital		1,969,122	1,969,122
Profit and loss account		(566,578)	(614,548)
		<u>1,402,544</u>	<u>1,354,574</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

.....
Anjanmoy Chatterjee
Director

Date:

The notes on pages 7 to 11 form part of these financial statements.

CATERLAND HOSPITALITY LTD

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025

	Called up share capital £	Profit and loss account £	Total equity £
At 1 April 2023	1,969,122	(951,783)	1,017,339
Profit for the year	-	337,235	337,235
At 1 April 2024	1,969,122	(614,548)	1,354,574
Profit for the year	-	47,970	47,970
At 31 March 2025	1,969,122	(566,578)	1,402,544

The notes on pages 7 to 11 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

Caterland Hospitality Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 12109778

Registered office: 134 Buckingham Palace Road, London, United Kingdom, SW1W 9SA

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.4 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Improvement Building	-	10% SLM
Long-term leasehold property	-	10% SLM
Plant and machinery	-	20% SLM
Fixtures and fittings	-	20% SLM
Computer equipment	-	33% SLM
Other fixed assets	-	10% SLM

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.6 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.7 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including directors, during the year was 22 (2024 - 23).

4. Tangible fixed assets

	Improvement Building £	Long-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Other fixed assets £	Total £
Cost or valuation							
At 1 April 2024	835,963	101,361	256,215	50,018	23,327	49,479	1,316,363
Additions	-	-	6,101	9,518	-	-	15,619
At 31 March 2025	<u>835,963</u>	<u>101,361</u>	<u>262,316</u>	<u>59,536</u>	<u>23,327</u>	<u>49,479</u>	<u>1,331,982</u>
Depreciation							
At 1 April 2024	207,867	24,252	116,427	23,174	18,668	12,103	402,491
Charge for the year on owned assets	83,596	10,136	51,764	10,873	4,566	4,948	165,883
At 31 March 2025	<u>291,463</u>	<u>34,388</u>	<u>168,191</u>	<u>34,047</u>	<u>23,234</u>	<u>17,051</u>	<u>568,374</u>
Net book value							
At 31 March 2025	<u><u>544,500</u></u>	<u><u>66,973</u></u>	<u><u>94,125</u></u>	<u><u>25,489</u></u>	<u><u>93</u></u>	<u><u>32,428</u></u>	<u><u>763,608</u></u>
At 31 March 2024	<u><u>628,096</u></u>	<u><u>77,109</u></u>	<u><u>139,788</u></u>	<u><u>26,844</u></u>	<u><u>4,659</u></u>	<u><u>37,376</u></u>	<u><u>913,872</u></u>

CATERLAND HOSPITALITY LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Debtors

	2025	2024
	£	£
Due after more than one year		
Other debtors	104,562	104,562
	<u>104,562</u>	<u>104,562</u>
Due within one year		
Trade debtors	9,032	22,236
Other debtors	4,420	2,999
Prepayments and accrued income	91,294	74,706
	<u>209,308</u>	<u>204,503</u>

6. Cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	709,140	616,633
	<u>709,140</u>	<u>616,633</u>

7. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	81,415	115,328
Amounts owed to group undertakings	606	2,823
Other taxation and social security	28,771	47,545
Other creditors	12,592	47,135
Accruals and deferred income	174,051	174,252
	<u>297,435</u>	<u>387,083</u>

CATERLAND HOSPITALITY LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Deferred taxation

	2025 £
At beginning of year	(32,545)
Charged to profit or loss	2,619
At end of year	<u>(29,926)</u>

The provision for deferred taxation is made up as follows:

	2025 £	2024 £
Accelerated capital allowances	(29,927)	(32,545)
	<u>(29,927)</u>	<u>(32,545)</u>

9. Related party transactions

At the balance sheet date, Caterland Hospitality Limited owed £NIL to Speciality Hospitality UK Limited

CATERLAND HOSPITALITY LTD

**DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Turnover		2,147,852	2,333,990
Cost Of Sales		(468,043)	(480,406)
Gross profit		1,679,809	1,853,584
Gross profit %		78.2 %	79.4 %
Less: overheads			
Administration expenses		(1,654,967)	(1,523,829)
Operating profit		24,842	329,755
Interest receivable		20,548	-
Interest payable		(39)	-
Tax on profit on ordinary activities		2,619	7,480
Profit for the year		47,970	337,235

CATERLAND HOSPITALITY LTD

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Turnover		
Sales - Food	1,694,067	1,828,151
Sales - Drinks	173,608	202,836
Sales - Non Alcoholic drinks	145,825	158,264
Sales - Wine Coffee & Others	134,352	144,739
	<u>2,147,852</u>	<u>2,333,990</u>
	<u><u>2,147,852</u></u>	<u><u>2,333,990</u></u>
	2025	2024
	£	£
Cost of sales		
Opening stocks	39,195	27,478
Purchases	476,697	492,123
Closing stocks	(47,849)	(39,195)
	<u>468,043</u>	<u>480,406</u>
	<u><u>468,043</u></u>	<u><u>480,406</u></u>

CATERLAND HOSPITALITY LTD

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Administration expenses		
Staff salaries	646,968	639,209
Staff national insurance	32,821	35,084
Pensions to former employees	6,288	7,566
Staff welfare	17,124	16,706
Commissions payable	51,826	51,379
Hotels, travel and subsistence	20,635	15,080
Research and development	-	89
Printing and stationery	5,165	11,594
Telephone and fax	3,932	3,693
Computer costs	14,017	12,008
Advertising and promotion	52,320	38,029
Legal and professional	17,497	21,458
Auditors' remuneration	2,000	1,504
Accountancy fees	21,600	21,600
Equipment hire	9,957	2,729
Bank charges	44,042	45,113
Bad debts	-	4,513
Rent	165,000	165,000
Rates	11,608	13,064
Water	17,337	2,961
Light and heat	138,105	74,699
Cleaning	71,166	67,633
Service charges	49,981	35,212
Insurances	2,361	11,870
Repairs and maintenance	37,267	20,596
Depreciation - plant and machinery	83,596	83,596
Depreciation - other fixed assets	82,287	82,217
Piano/Dj/Copyrights	803	735
Management Fees	11,656	-
Staff recruitment and uniform	10,662	12,664
Cost of complimentary	7,198	9,269
Security service	777	170
Kitchen consumables	18,971	16,789
	1,654,967	1,523,829

CATERLAND HOSPITALITY LTD

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Interest receivable		
Bank interest receivable	20,548	-
	<u>20,548</u>	<u>-</u>
	<u><u>20,548</u></u>	<u><u>-</u></u>
	2025 £	2024 £
Interest payable		
Other interest - on overdue tax	39	-
	<u>39</u>	<u>-</u>
	<u><u>39</u></u>	<u><u>-</u></u>