

**WEST BRADFORD BOWLING CLUB LIMITED (THE)
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

West Bradford Bowling Club Limited(The)
Unaudited Financial Statements
For The Year Ended 30 September 2022

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West Bradford Bowling Club Limited(The)
Balance Sheet
As at 30 September 2022

Registered number: 00105701

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		12,511		12,511
			12,511		12,511
CURRENT ASSETS					
Stocks	5	1,820		2,175	
Debtors	6	1,111		1,013	
Cash at bank and in hand		17,098		35,344	
		20,029		38,532	
Creditors: Amounts Falling Due Within One Year	7	(34,047)		(33,170)	
NET CURRENT ASSETS (LIABILITIES)			(14,018)		5,362
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,507)		17,873
NET (LIABILITIES)/ASSETS			(1,507)		17,873
CAPITAL AND RESERVES					
Called up share capital	8		1,153		1,153
Profit and Loss Account			(2,660)		16,720
SHAREHOLDERS' FUNDS			(1,507)		17,873

West Bradford Bowling Club Limited(The)
Balance Sheet (continued)
As at 30 September 2022

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Michael Smith

Director

20th June 2023

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

**West Bradford Bowling Club Limited(The)
Notes to the Financial Statements
For The Year Ended 30 September 2022**

1. General Information

West Bradford Bowling Club Limited(The) is a private company, limited by shares, incorporated in England & Wales, registered number 00105701 . The registered office is Prospect Place, Duckworth Lane, Bradford, West Yorkshire, BD9 5EY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0%
Fixtures & Fittings	0%

No Depreciation is provided on Freehold Property because it is the practice to maintain the assets in a continual state of sound repair. Accordingly the life of the property is so long and the residual value so high that depreciation is insignificant. It is also the companies policy to maintain a high standard of furniture, fixtures and fittings and the directors are of the opinion that the residual value of those items is greater than the balance sheet value and that as renewals since 1977 have been written off against revenue in the period of purchase, it is not necessary to provide depreciation on the fixed assets on the company since the period ended 25th September 1977.

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

West Bradford Bowling Club Limited(The)
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2022

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2022	2021
Office and administration	5	5
	<u>5</u>	<u>5</u>

4. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 October 2021	12,254	6,396	18,650
As at 30 September 2022	<u>12,254</u>	<u>6,396</u>	<u>18,650</u>
Depreciation			
As at 1 October 2021	3,168	2,971	6,139
As at 30 September 2022	<u>3,168</u>	<u>2,971</u>	<u>6,139</u>
Net Book Value			
As at 30 September 2022	<u>9,086</u>	<u>3,425</u>	<u>12,511</u>
As at 1 October 2021	<u>9,086</u>	<u>3,425</u>	<u>12,511</u>

5. Stocks

	2022	2021
	£	£
Refreshments	1,820	2,175
	<u>1,820</u>	<u>2,175</u>

6. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments and accrued income	1,111	1,013
	<u>1,111</u>	<u>1,013</u>

7. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	473	2
Bank loans and overdrafts	32,753	32,347
PAYE (Current liabilities - creditors < 1 year)	227	227
Accruals and deferred income	594	594
	<u>34,047</u>	<u>33,170</u>

West Bradford Bowling Club Limited(The)
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2022

8. Share Capital

	2022	2021
Allotted, Called up and fully paid	<u>1,153</u>	<u>1,153</u>

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.