

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOR

THE BLACK DYKE BAND (1855) PROMOTIONS
LIMITED

THE BLACK DYKE BAND (1855) PROMOTIONS
LIMITED (REGISTERED NUMBER: 03262299)

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For The Year Ended 31st March 2023

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THE BLACK DYKE BAND (1855) PROMOTIONS
LIMITED

COMPANY INFORMATION
For The Year Ended 31st March 2023

DIRECTORS:

W I Thompson
Dr N J Childs
G Haigh

SECRETARY:

G Haigh

REGISTERED OFFICE:

Sandbeds
Queensbury
Bradford
West Yorkshire
BD13 1AB

REGISTERED NUMBER:

03262299 (England and Wales)

ACCOUNTANTS:

CPT
Chartered Certified Accountants
80 Victoria Road
Darlington
County Durham
DL1 5JG

THE BLACK DYKE BAND (1855) PROMOTIONS
LIMITED (REGISTERED NUMBER: 03262299)

BALANCE SHEET
31st March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		13,417		19,268
CURRENT ASSETS					
Stocks		10,893		7,962	
Debtors	5	41,771		22,402	
Cash at bank and in hand		<u>16,230</u>		<u>19,797</u>	
		68,894		50,161	
CREDITORS					
Amounts falling due within one year	6	<u>80,704</u>		<u>69,461</u>	
NET CURRENT LIABILITIES			<u>(11,810)</u>		<u>(19,300)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,607		(32)
CREDITORS					
Amounts falling due after more than one year	7		<u>497,474</u>		<u>386,755</u>
NET LIABILITIES			<u>(495,867)</u>		<u>(386,787)</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>(495,967)</u>		<u>(386,887)</u>
SHAREHOLDERS' FUNDS			<u>(495,867)</u>		<u>(386,787)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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 notes form part of these financial statements

THE BLACK DYKE BAND (1855) PROMOTIONS
LIMITED (REGISTERED NUMBER: 03262299)

BALANCE SHEET - continued
31st March 2023

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 5th December 2023 and were signed on its behalf by:

G Haigh - Director

THE BLACK DYKE BAND (1855) PROMOTIONS
LIMITED (REGISTERED NUMBER: 03262299)

NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31st March 2023

1. STATUTORY INFORMATION

The Black Dyke Band (1855) Promotions 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

At the year end, the company had significant net liabilities. The holding company has ensured that arrangements for the achievement of adequate working capital have been applied throughout the year, and where necessary, supplied liquid assets to the company. These measures will continue in place as required.

On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustment that would result from the company restricting its working capital funding.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Musical instruments	- 20% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on reducing balance

Stocks

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

THE BLACK DYKE BAND (1855) PROMOTIONS
LIMITED (REGISTERED NUMBER: 03262299)

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31st March 2023

2. **ACCOUNTING POLICIES - continued**

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.

Hire purchase and leasing commitments

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

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. The company only holds basic financial instruments as are defined in FRS 102 and are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

3. **EMPLOYEES AND DIRECTORS**

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

4. **TANGIBLE FIXED ASSETS**

	Musical instruments £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2022				
and 31st March 2023	<u>25,000</u>	<u>19,094</u>	<u>7,000</u>	<u>51,094</u>
DEPRECIATION				
At 1st April 2022	9,986	19,094	2,746	31,826
Charge for year	<u>5,000</u>	<u>-</u>	<u>851</u>	<u>5,851</u>
At 31st March 2023	<u>14,986</u>	<u>19,094</u>	<u>3,597</u>	<u>37,677</u>
NET BOOK VALUE				
At 31st March 2023	<u>10,014</u>	<u>-</u>	<u>3,403</u>	<u>13,417</u>
At 31st March 2022	<u>15,014</u>	<u>-</u>	<u>4,254</u>	<u>19,268</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	827	8,148
VAT	2,801	937
Prepayments and accrued income	<u>38,143</u>	<u>13,317</u>
	<u>41,771</u>	<u>22,402</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31st March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	19,052	8,227
Amounts owed to group undertakings	56,163	56,163
Accruals and deferred income	<u>5,489</u>	<u>5,071</u>
	<u>80,704</u>	<u>69,461</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Amounts owed to group undertakings	<u>497,474</u>	<u>386,755</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23	31.3.22
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. RELATED PARTY DISCLOSURES

At the year end, the company owed £553,636 (2022 - £442,918) to its parent company. There is no interest accruing on this balance nor are there any repayment terms.

10. ULTIMATE CONTROLLING PARTY

The company's parent company The Black Dyke Band (1855) Limited is a charitable company limited by guarantee, therefore the ultimate controlling party is the Trustees of The Black Dyke Band (1855) Limited.

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.