

COMPANY REGISTRATION NUMBER: 03417330

BL Doncaster Ltd
Filleted Unaudited Financial Statements
For the year ended
30 April 2017

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BL Doncaster Ltd

Financial Statements

Year ended 30 April 2017

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BL Doncaster Ltd

Officers and Professional Advisers

The board of directors

J L Brook
C G Nugent

Company secretary

M Bell

Registered office

Lower Plaza 1
Gateway Plaza
Fitzwilliam Street
Barnsley
S70 2RF

Accountants

Ford Campbell Freedman Limited
Chartered Accountants
34 Park Cross Street
Leeds
LS1 2QH

BL Doncaster Ltd

Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of BL Doncaster Ltd

Year ended 30 April 2017

As described on the statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 30 April 2017, which comprise the statement of financial position and the related notes.

You consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Ford Campbell Freedman LTD

FORD CAMPBELL FREEDMAN LIMITED
Chartered Accountants

34 Park Cross Street
Leeds
LS1 2QH

12 December 2017

BL Doncaster Ltd

Statement of Financial Position

30 April 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	5	344,830	276,058
Current assets			
Stocks		33,747	19,888
Debtors	6	120,167	126,017
Cash at bank and in hand		149,129	88,573
		<u>303,043</u>	<u>234,478</u>
Creditors: amounts falling due within one year	7	<u>620,202</u>	<u>295,820</u>
Net current liabilities		<u>317,159</u>	<u>61,342</u>
Total assets less current liabilities		<u>27,671</u>	<u>214,716</u>
Provisions			
Taxation including deferred tax		27,172	–
Net assets		<u>499</u>	<u>214,716</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		497	214,714
Members funds		<u>499</u>	<u>214,716</u>

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

For the year ending 30 April 2017 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 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 financial statements.

The statement of financial position
continues on the following page.

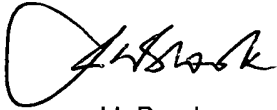
The notes on pages 5 to 8 form part of these financial statements.

BL Doncaster Ltd

Statement of Financial Position *(continued)*

30 April 2017

These financial statements were approved by the board of directors and authorised for issue on 7th December 2017, and are signed on behalf of the board by:



J L Brook
Director

Company registration number: 03417330

The notes on pages 5 to 8 form part of these financial statements.

BL Doncaster Ltd

Notes to the Financial Statements

Year ended 30 April 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Lower Plaza 1, Gateway Plaza, Fitzwilliam Street, Barnsley, S70 2RF.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets measured at fair value through profit or loss.

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

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 May 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 11.

Revenue recognition

The turnover shown in the profit and loss account represents amounts received in relation to door receipts, sales of drinks and other such items, exclusive of Value Added Tax.

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.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

BL Doncaster Ltd

Notes to the Financial Statements *(continued)*

Year ended 30 April 2017

3. Accounting policies *(continued)*

Taxation *(continued)*

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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.

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.

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 & Fittings	- 10% straight line
Equipment	- 33% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

BL Doncaster Ltd

Notes to the Financial Statements *(continued)*

Year ended 30 April 2017

3. Accounting policies *(continued)*

Provisions *(continued)*

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 42 (2016: 44).

5. Tangible assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 May 2016	284,889	3,869	288,758
Additions	139,134	–	139,134
Disposals	–	(3,869)	(3,869)
At 30 April 2017	424,023	–	424,023
Depreciation			
At 1 May 2016	11,250	1,450	12,700
Charge for the year	67,943	–	67,943
Disposals	–	(1,450)	(1,450)
At 30 April 2017	79,193	–	79,193
Carrying amount			
At 30 April 2017	344,830	–	344,830
At 30 April 2016	273,639	2,419	276,058

6. Debtors

	2017 £	2016 £
Trade debtors	–	7,450
Other debtors	120,167	118,567
	120,167	126,017

BL Doncaster Ltd

Notes to the Financial Statements *(continued)*

Year ended 30 April 2017

7. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	149,431	123,200
Amounts owed to group undertakings and undertakings in which the company has a participating interest	304,650	45,000
Social security and other taxes	27,220	22,329
Other creditors	138,901	105,291
	<u>620,202</u>	<u>295,820</u>

8. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2017 £	2016 £
Not later than 1 year	155,000	155,000
Later than 1 year and not later than 5 years	620,000	620,000
Later than 5 years	465,000	620,000
	<u>1,240,000</u>	<u>1,395,000</u>

9. Related party transactions

During the year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2017 £	2016 £	2017 £	2016 £
Group companies loans	–	5,000	(306,340)	38,476
Management charge from companies under common control	–	36,000	–	(1,200)

10. Controlling party

In the opinion of the directors the ultimate parent undertaking was Brook Leisure Group Ltd, a company registered in England and Wales.

11. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 May 2015.

No transitional adjustments were required in equity or profit or loss for the year.