

COMPANY REGISTRATION NUMBER: 03417330

BL Doncaster Ltd
Filleted Unaudited Financial Statements
For the year ended
30 April 2019



BL Doncaster Ltd

Financial Statements

Year ended 30 April 2019

Contents	Page
Officers and professional advisers	1
Chartered accountants report to the board of directors on the preparation of the unaudited statutory financial statements	2
Statement of financial position	3
Notes to the financial statements	5

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 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BL Doncaster Ltd for the year ended 30 April 2019, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of BL Doncaster Ltd, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of BL Doncaster Ltd and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BL Doncaster Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that BL Doncaster Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of BL Doncaster Ltd. You consider that BL Doncaster Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of BL Doncaster Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ford Campbell Freedman Ltd

FORD CAMPBELL FREEDMAN LIMITED
Chartered Accountants

34 Park Cross Street
Leeds
LS1 2QH

18 December 2019

BL Doncaster Ltd

Statement of Financial Position

30 April 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	5	185,467	253,822
Current assets			
Stocks		26,750	34,608
Debtors	6	83,653	115,198
Cash at bank and in hand		149,347	102,426
		<u>259,750</u>	<u>252,232</u>
Creditors: amounts falling due within one year	7	454,947	604,464
Net current liabilities		<u>195,197</u>	<u>352,232</u>
Total assets less current liabilities		(9,730)	(98,410)
Provisions			
Taxation including deferred tax		15,356	27,172
Net liabilities		<u>(25,086)</u>	<u>(125,582)</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(25,088)	(125,584)
Shareholders deficit		<u>(25,086)</u>	<u>(125,582)</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 2019 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 2019

These financial statements were approved by the board of directors and authorised for issue on 17 December 2019, 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 2019

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 Section 1A of FRS 102, '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.

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

The accounts have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. This assumption is based on the continuing support from its parent company. Such support has been maintained since the year end and will continue to be made available to the extent required to enable the company to meet its liabilities as and when they fall due during the course of the current year.

On the basis of the above the directors consider it appropriate to prepare the financial statements on a going concern basis.

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 2019

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.

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

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.

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.

BL Doncaster Ltd

Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

4. Employee numbers

The average number of persons employed by the company during the year amounted to 30 (2018: 33).

5. Tangible assets

	Fixtures and fittings £	Total £
Cost		
At 1 May 2018	425,043	425,043
Additions	1,168	1,168
Disposals	(1)	(1)
At 30 April 2019	426,210	426,210
Depreciation		
At 1 May 2018	171,221	171,221
Charge for the year	69,523	69,523
Disposals	(1)	(1)
At 30 April 2019	240,743	240,743
Carrying amount		
At 30 April 2019	185,467	185,467
At 30 April 2018	253,822	253,822

6. Debtors

	2019 £	2018 £
Trade debtors	3,910	6,888
Other debtors	79,743	108,310
	83,653	115,198

7. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	96,066	114,921
Amounts owed to group undertakings	298,681	346,469
Social security and other taxes	30,092	22,483
Other creditors	30,108	120,591
	454,947	604,464

BL Doncaster Ltd

Notes to the Financial Statements *(continued)*

Year ended 30 April 2019

8. Operating leases

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

	2019 £	2018 £
Not later than 1 year	96,310	155,970
Later than 1 year and not later than 5 years	380,000	620,185
Later than 5 years	95,000	310,000
	<u>571,310</u>	<u>1,086,155</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)	
	2019 £	2018 £	2019 £	2018 £
Loans from & interest payable to group companies	<u>2,212</u>	<u>1,820</u>	<u>(298,208)</u>	<u>(340,758)</u>

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.