

COMPANY REGISTRATION NUMBER: 03417330

**BL Doncaster Ltd**  
**Filleted Unaudited Financial Statements**  
**For the year ended**  
**30 April 2020**



# **BL Doncaster Ltd**

## **Financial Statements**

**Year ended 30 April 2020**

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# **BL Doncaster Ltd**

## **Officers and Professional Advisers**

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### **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  
2nd Floor  
33 Park Place  
Leeds  
LS1 2RY

## **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 2020**

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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 2020, 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](http://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](http://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 (C&D)*  
FORD CAMPBELL FREEDMAN LIMITED  
Chartered Accountants

2nd Floor  
33 Park Place  
Leeds  
LS1 2RY

*20 April 2021*

# BL Doncaster Ltd

## Statement of Financial Position

30 April 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	5	125,596	185,467
<b>Current assets</b>			
Stocks		29,648	26,750
Debtors	6	103,029	83,653
Cash at bank and in hand		89,442	149,347
		<u>222,119</u>	<u>259,750</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>328,860</u>	<u>454,947</u>
<b>Net current liabilities</b>		<u>106,741</u>	<u>195,197</u>
<b>Total assets less current liabilities</b>		<u>18,855</u>	<u>(9,730)</u>
<b>Provisions</b>			
Taxation including deferred tax		7,531	15,356
<b>Net assets/(liabilities)</b>		<u>11,324</u>	<u>(25,086)</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		11,322	(25,088)
<b>Shareholders funds/(deficit)</b>		<u>11,324</u>	<u>(25,086)</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 Section 1A of 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 2020 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 2020**

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These financial statements were approved by the board of directors and authorised for issue on 19/04/21....., and are signed on behalf of the board by:



J L Brook  
Director

Company registration number: 03417330

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**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 2020**

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### **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.

#### **Going concern**

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.

The year to April 2020 and beyond saw the unprecedented and dramatic impact of Covid19. The implications of the pandemic and the impact on the global economy could not have been predicted particularly in the leisure and hospitality sector in which the Group operates. This has been seen in both suppressed demand and temporary closure through curtailed opening hours. The directors have responded through a combination of cost control, cash preservation and government support in the form of Coronavirus Job Retention Scheme (CJRS) support, CBILS funding and additional local government support where applicable. The directors maintain that following a return to normality in 2021 customer demand will recover and the company will benefit from a positive trading environment.

#### **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.

# **BL Doncaster Ltd**

## **Notes to the Financial Statements** *(continued)*

**Year ended 30 April 2020**

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### **3. Accounting policies** *(continued)*

#### **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.

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.

#### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.



# BL Doncaster Ltd

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2020

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### 3. Accounting policies *(continued)*

#### Government grants *(continued)*

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

#### 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.

### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 29 (2019: 30).

### 5. Tangible assets

	Fixtures and fittings £	Total £
<b>Cost</b>		
At 1 May 2019 and 30 April 2020	426,210	426,210
<b>Depreciation</b>		
At 1 May 2019	240,743	240,743
Charge for the year	59,871	59,871
At 30 April 2020	300,614	300,614
<b>Carrying amount</b>		
At 30 April 2020	125,596	125,596
At 30 April 2019	185,467	185,467

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# BL Doncaster Ltd

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2020

### 6. Debtors

	2020	2019
	£	£
Trade debtors	12,568	3,910
Other debtors	90,461	79,743
	<u>103,029</u>	<u>83,653</u>

### 7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	80,845	96,066
Amounts owed to group undertakings	175,595	298,681
Social security and other taxes	6,050	30,092
Other creditors	66,370	30,108
	<u>328,860</u>	<u>454,947</u>

### 8. Operating leases

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

	2020	2019
	£	£
Not later than 1 year	95,000	96,310
Later than 1 year and not later than 5 years	380,000	380,000
Later than 5 years	—	95,000
	<u>475,000</u>	<u>571,310</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)	
	2020	2019	2020	2019
	£	£	£	£
Loans from & interest payable to group companies	<u>1,914</u>	<u>2,212</u>	<u>(170,858)</u>	<u>(298,208)</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.