

REGISTERED NUMBER 00176565 (England and Wales)

ABBREVIATED AUDITED ACCOUNTS FOR THE YEAR ENDED 31 MAY 2007
FOR
BATH CITY FOOTBALL CLUB LIMITED

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COMPANIES HOUSE

BATH CITY FOOTBALL CLUB LIMITED
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FOR THE YEAR ENDED 31 MAY 2007

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BATH CITY FOOTBALL CLUB LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2007**

DIRECTORS

M E Hughes
G N Todd
P C Weaver
A M Pierce
P Williams
J Reynolds

SECRETARY

P Williams

REGISTERED OFFICE

Twerton Park
Twerton
BATH
BA2 1DB

REGISTERED NUMBER

00176565 (England and Wales)

AUDITORS

S Foster (BOA) Ltd T/A Blomfield and Co
Registered Auditor
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

**REPORT OF THE INDEPENDENT AUDITORS TO
BATH CITY FOOTBALL CLUB LIMITED
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages three to six, together with the financial statements of Bath City Football Club Limited for the year ended 31 May 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



S Foster (BOA) Ltd T/A Blomfield and Co
Registered Auditor
The Courtyard
33 Duke Street
Trowbridge
Wiltshire
BA14 8EA

21 March 2008

S Foster (BOA) Ltd

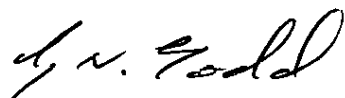
BATH CITY FOOTBALL CLUB LIMITED

**ABBREVIATED BALANCE SHEET
31 MAY 2007**

	Notes	2007		2006	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		470,931		482,414
CURRENT ASSETS					
Stocks		4,878		3,836	
Debtors		47,278		48,466	
Cash at bank and in hand		4,923		1,963	
		<u>57,079</u>		<u>54,265</u>	
CREDITORS					
Amounts falling due within one year	3	<u>260,182</u>		<u>339,338</u>	
NET CURRENT LIABILITIES			<u>(203,103)</u>		<u>(285,073)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			267,828		197,341
CREDITORS					
Amounts falling due after more than one year	3		<u>583,382</u>		<u>456,564</u>
NET LIABILITIES			<u>(315,554)</u>		<u>(259,223)</u>
CAPITAL AND RESERVES					
Called up share capital	4		200,000		200,000
Revaluation reserve			237,188		242,634
Profit and loss account			<u>(752,742)</u>		<u>(701,857)</u>
SHAREHOLDERS' FUNDS			<u>(315,554)</u>		<u>(259,223)</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 21 March 2008 and were signed on its behalf by



G N Todd - Director

The notes form part of these abbreviated accounts

BATH CITY FOOTBALL CLUB LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2007

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The directors have prepared financial forecasts for the period after the balance sheet date and these incorporate proposed actions to improve the company's trading position

The company is meeting its day to day obligations within the banking and credit facilities available and as a result of the actions taken by the directors consider that the company will continue to operate within the facilities agreed

On the basis of the above and appropriate funding facilities the directors consider it appropriate to prepare the accounts on a going concern basis. The accounts do not include any adjustments that would result in a withdrawal of lending facilities. This conclusion is based on the continued commitment of the directors to ensure that the company is able to meet its financial obligations as they fall due

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

Turnover

Turnover comprises trading sales, gate receipts, fund raising income, sponsorship and other income, stated net of vat and adjusted for the following years season tickets

Tangible fixed assets

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

Freehold property	- 2 % straight line
Fixtures and fittings	- 10% straight line and at variable rates 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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

Hire purchase and leasing commitments

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

BATH CITY FOOTBALL CLUB LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MAY 2007

2 TANGIBLE FIXED ASSETS

	Total £
COST OR VALUATION	
At 1 June 2006	611,074
Additions	627
	<u>611,701</u>
At 31 May 2007	<u>611,701</u>
DEPRECIATION	
At 1 June 2006	128,660
Charge for year	12,110
	<u>140,770</u>
At 31 May 2007	<u>140,770</u>
NET BOOK VALUE	
At 31 May 2007	<u>470,931</u>
At 31 May 2006	<u>482,414</u>

3 CREDITORS

The following secured debts are included within creditors

	2007 £	2006 £
Bank overdrafts	22,134	26,048
Bank loans	132,754	138,692
	<u>154,888</u>	<u>164,740</u>

4 CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid			2007	2006
Number	Class	Nominal value	£	£
200,000	ordinary	£1	<u>200,000</u>	<u>200,000</u>

5 TRANSACTIONS WITH DIRECTORS

The profit and loss account includes an amount for £19,555 loan interest charged on the directors loans during the year

BATH CITY FOOTBALL CLUB LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MAY 2007

6 RELATED PARTY DISCLOSURES

Material interests of directors

Included in sales are net amounts of £638 to Bath Visual Communications, £2,693 to J Reynolds (Western) Limited, and £1,095 to AJM Pet Products Ltd

Included in debtors are amounts owed from Bath Visual Communications of £6,816 88

Included in creditors are amounts owed to Bath Visual Communications of £18,077 38, and J Reynolds (Western) Limited of £5,764 55

Included in creditors is a loan balance owed to AJM Pet Products Limited of £16,940

The companies are connected by way of directors G N Todd (Bath Visual Communications), A M Pierce (AJM Pet Products Limited), and J Reynolds (J Reynolds (Western) Limited) respectively

7 ULTIMATE CONTROLLING PARTY

During the two years ended 31 May 2007 the directors controlled the company by acting in concert

8 GOING CONCERN

As at the balance sheet date the liabilities were greater than the assets by £315,554 (2006 £259,223) Amounts due to directors at the balance sheet date amounted to £450,579 (2006 £403,863) The directors have extended their loan facility to May 2009