

West Heaton Bowling Club Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 30 September 2018

The Moffatts Partnership LLP
Progress House
396 Wilmslow Road
Withington
Manchester
M20 3BN

West Heaton Bowling Club Limited
(Registration number: 00007464)
Balance Sheet as at 30 September 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	<u>3</u>	38,364	38,364
Creditors: Amounts falling due after more than one year		<u>(76,180)</u>	<u>(76,180)</u>
Net liabilities		<u>(37,816)</u>	<u>(37,816)</u>
Capital and reserves			
Called up share capital	<u>4</u>	970	970
Profit and loss account		<u>(38,786)</u>	<u>(38,786)</u>
Total equity		<u>(37,816)</u>	<u>(37,816)</u>

For the financial year ending 30 September 2018 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 7 December 2018 and signed on its behalf by:

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Mr Peter Francis Mundy
Director

The notes on pages 2 to 4 form an integral part of these financial statements.
Page 1

West Heaton Bowling Club Limited

Notes to the Financial Statements for the Year Ended 30 September 2018

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Progress House
396 Wilmslow Road
Withington
Manchester
Manchester
M20 3BN
United Kingdom

These financial statements were authorised for issue by the Board on 7 December 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Freehold land	15% straight line method
Floodlights	Fully depreciated

West Heaton Bowling Club Limited

Notes to the Financial Statements for the Year Ended 30 September 2018

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Tangible assets

	Land and buildings £	Total £
Cost or valuation		
At 1 October 2017	38,364	38,364
At 30 September 2018	38,364	38,364
Depreciation		
Carrying amount		
At 30 September 2018	38,364	38,364
At 30 September 2017	38,364	38,364

Included within the net book value of land and buildings above is £38,364 (2017 - £38,364) in respect of freehold land and buildings.

4 Share capital

Allotted, called up and fully paid shares

	2018		2017	
	No.	£	No.	£
Ordinary Shares of £5 each	194	970	194	970

West Heaton Bowling Club Limited

Notes to the Financial Statements for the Year Ended 30 September 2018

5 Loans and borrowings

	2018 £	2017 £
Non-current loans and borrowings		
Other borrowings	<u>76,180</u>	<u>76,180</u>

Page 4

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