

# West Heaton Bowling Club Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 September 2022

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 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	38,364	38,364
<b>Creditors: Amounts falling due after more than one year</b>		<u>(76,180)</u>	<u>(76,180)</u>
<b>Net liabilities</b>		<u>(37,816)</u>	<u>(37,816)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>5</u>	970	970
Retained earnings		<u>(38,786)</u>	<u>(38,786)</u>
Shareholders' deficit		<u>(37,816)</u>	<u>(37,816)</u>

For the financial year ending 30 September 2022 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 1 December 2022 and signed on its behalf by:

.....  
**Mr Peter Francis Mundy**  
 Director

# **West Heaton Bowling Club Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 September 2022**

### **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  
M20 3BN  
United Kingdom

These financial statements were authorised for issue by the Board on 1 December 2022.

### **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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### **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 balance sheet 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold land	15% straight line method
Floodlights	Fully depreciated

## West Heaton Bowling Club Limited

### Notes to the Unaudited Financial Statements for the Year Ended 30 September 2022

#### 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 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2021 - 0).

#### 4 Tangible assets

	Land and buildings £	Total £
<b>Cost or valuation</b>		
At 1 October 2021	38,364	38,364
At 30 September 2022	38,364	38,364
<b>Depreciation</b>		
<b>Carrying amount</b>		
At 30 September 2022	38,364	38,364
At 30 September 2021	38,364	38,364

Included within the net book value of land and buildings above is £38,364 (2021 - £38,364) in respect of freehold land and buildings.

# West Heaton Bowling Club Limited

## Notes to the Unaudited Financial Statements for the Year Ended 30 September 2022

### 5 Share capital

#### Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary Shares of £5 each	194	970	194	970

### 6 Loans and borrowings

	2022	2021
	£	£
Non-current loans and borrowings		
Other borrowings	76,180	76,180

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.