

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022**

**FOR**

**BRANDHALL LABOUR CLUB LIMITED**

Flint & Thompson  
Chartered Accountants  
2 Manor Square  
Solihull  
B91 3PX

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for the Year Ended 30 November 2022**

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**BRANDHALL LABOUR CLUB LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 30 November 2022**

**DIRECTORS:**

V P Silvester  
J T Hale  
G Farr  
R Williams

**SECRETARY:**

C Silvester

**REGISTERED OFFICE:**

Brandhall Labour Club Ltd  
Tame Road  
Oldbury  
West Midlands  
B68 0JT

**REGISTERED NUMBER:**

00752686 (England and Wales)

**ACCOUNTANTS:**

Flint & Thompson  
Chartered Accountants  
2 Manor Square  
Solihull  
B91 3PX

**BRANDHALL LABOUR CLUB LIMITED (REGISTERED NUMBER: 00752686)**

**BALANCE SHEET  
30 November 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		116,142		121,534
<b>CURRENT ASSETS</b>					
Stocks		7,584		5,930	
Debtors	5	200		200	
Prepayments and accrued income		455		82	
Cash at bank and in hand		<u>12,441</u>		<u>21,247</u>	
		20,680		27,459	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>53,838</u>		<u>48,535</u>	
<b>NET CURRENT LIABILITIES</b>			(33,158)		(21,076)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>82,984</u>		<u>100,458</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			31		29
Retained earnings			<u>82,953</u>		<u>100,429</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>82,984</u>		<u>100,458</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 October 2023 and were signed on its behalf by:

V P Silvester - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 30 November 2022**

**1. STATUTORY INFORMATION**

Brandhall Labour Club Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

The club's turnover represents the value, excluding value added tax, of bar goods and catering sold during the year.

**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% per annum of cost
Property improvements	- 10% per annum of cost
Smoking shelter	- 10% per annum of cost
Car park extension	- not provided
Snooker room improvements	- 20% straight line
Fixtures and fittings	- 15% reducing balance

No depreciation has been provided in respect of the car park extension as the directors are of the opinion that their residual value is at least equal to the net book value shown in the accounts. As a result the corresponding depreciation would not be material and therefore it is not charged in the profit and loss account.

**Stocks**

Stocks are valued at the lower of cost and net realisable value by an independent stocktaker.

**Hire purchase and leasing commitments**

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

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2021 - 8).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 November 2022**

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Property improvements £	Smoking shelter £
<b>COST</b>			
At 1 December 2021 and 30 November 2022	<u>90,935</u>	<u>52,681</u>	<u>16,627</u>
<b>DEPRECIATION</b>			
At 1 December 2021	3,638	47,100	16,627
Charge for year	<u>1,818</u>	<u>1,470</u>	<u>-</u>
At 30 November 2022	<u>5,456</u>	<u>48,570</u>	<u>16,627</u>
<b>NET BOOK VALUE</b>			
At 30 November 2022	<u>85,479</u>	<u>4,111</u>	<u>-</u>
At 30 November 2021	<u>87,297</u>	<u>5,581</u>	<u>-</u>
	Car park extension £	Snooker room improvements £	Fixtures and fittings £
<b>COST</b>			Totals £
At 1 December 2021 and 30 November 2022	<u>22,133</u>	<u>4,710</u>	<u>177,952</u>
<b>DEPRECIATION</b>			
At 1 December 2021	7,500	4,710	163,929
Charge for year	<u>-</u>	<u>-</u>	<u>2,104</u>
At 30 November 2022	<u>7,500</u>	<u>4,710</u>	<u>166,033</u>
<b>NET BOOK VALUE</b>			
At 30 November 2022	<u>14,633</u>	<u>-</u>	<u>11,919</u>
At 30 November 2021	<u>14,633</u>	<u>-</u>	<u>14,023</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	<u>200</u>	<u>200</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	20,357	12,966
Taxation and social security	2,539	1,974
Other creditors	<u>30,942</u>	<u>33,595</u>
	<u>53,838</u>	<u>48,535</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 November 2022**

**7. GOING CONCERN**

The accounts have been prepared on a going concern basis. The directors are committed to continue support the working capital requirements of the club for a period of at least 12 months from the date of approval of these financial statements.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**for the Year Ended 30 November 2022**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE BOARD:**

V P Silvester - Director

11 October 2023



**INDEPENDENT CHARTERED ACCOUNTANTS' REVIEW REPORT TO THE DIRECTORS OF  
BRANDHALL LABOUR CLUB LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

We have reviewed the financial statements of Brandhall Labour Club Limited for the year ended 30 November 2022, which comprise the Income Statement, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Directors' responsibility for the financial statements**

As explained more fully in the Statement of Directors' Responsibilities set out on page three, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

**Accountants' responsibility**

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF (Revised) 'Assurance review engagements on historical financial statements'. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics and the FRC's Ethical Standard, as applicable.

**Scope of the assurance review**

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these financial statements.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 30 November 2022 and of its loss for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice; and
- in accordance with the requirements of the Companies Act 2006.

**Use of our report**

This report is made solely to the company's directors, as a body, in accordance with our terms of engagement. Our review has been undertaken so that we might state to the directors those matters that we have agreed with them in a reviewer's 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 and the company's directors as a body for our work, for this report, or for the conclusions we have formed.

Flint & Thompson  
Chartered Accountants  
2 Manor Square  
Solihull  
B91 3PX

11 October 2023

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.