

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
BRITISH DARTS ORGANISATION LTD

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for the Year Ended 31 May 2021

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BRITISH DARTS ORGANISATION LTD

Company Information
for the Year Ended 31 May 2021

DIRECTORS:

S GITTUS
D JACKLIN

SECRETARY:

REGISTERED OFFICE:

PENYCRAIG BOYS & GIRLS CLUB
BROOK STREET
WILLIAMSTOWN
TONYPANDY
CF40 1RB

REGISTERED NUMBER:

01270325 (England and Wales)

ACCOUNTANTS:

MERLIN ACCOUNTANCY & PAYROLE SERVICES LTD
STAFFORDSHIRE KNOT
PINFOLD STREET
WEDNESBURY
WS10 8TE

Report of the Directors
for the Year Ended 31 May 2021

The directors present their report with the financial statements of the company for the year ended 31 May 2021.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 June 2020 to the date of this report.

S GITTUS
D JACKLIN

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

D JACKLIN - Director

1 February 2022

Income Statement
for the Year Ended 31 May 2021

	31/5/21		31/5/20	
	£	£	£	£
TURNOVER		1,364		74,788
Cost of sales		<u>11,978</u>		<u>14,664</u>
GROSS (DEFICIT)/SURPLUS		(10,614)		60,124
Distribution costs	675		-	
Administrative expenses	<u>10,291</u>		<u>20,735</u>	
		<u>10,966</u>		<u>20,735</u>
OPERATING (DEFICIT)/SURPLUS and (DEFICIT)/SURPLUS BEFORE TAXATION		(21,580)		39,389
Tax on (deficit)/surplus		-		-
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u>(21,580)</u>		<u>39,389</u>

Balance Sheet
31 May 2021

	Notes	31/5/21 £	£	31/5/20 £	£
FIXED ASSETS					
Tangible assets	4		-		-
Investments	5		<u>25,000</u>		<u>25,000</u>
			25,000		25,000
CURRENT ASSETS					
Debtors	6	28,184		30,349	
Cash at bank		<u>46,183</u>		<u>65,522</u>	
		74,367		95,871	
CREDITORS					
Amounts falling due within one year	7	<u>1,103</u>		<u>1,027</u>	
NET CURRENT ASSETS			<u>73,264</u>		<u>94,844</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>98,264</u>		<u>119,844</u>
RESERVES					
Income and expenditure account			<u>98,264</u>		<u>119,844</u>
			<u>98,264</u>		<u>119,844</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 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 surplus or deficit 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 in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 1 February 2022 and were signed on its behalf by:

D JACKLIN - Director

Notes to the Financial Statements
for the Year Ended 31 May 2021

1. **STATUTORY INFORMATION**

BRITISH DARTS ORGANISATION LTD is a private company, limited by guarantee, 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

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 1).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 June 2020	
and 31 May 2021	23,606
DEPRECIATION	
At 1 June 2020	
and 31 May 2021	23,606
NET BOOK VALUE	
At 31 May 2021	-

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

5. **FIXED ASSET INVESTMENTS**

Shares in
group
undertakings
£

COST

At 1 June 2020
and 31 May 2021

25,000

NET BOOK VALUE

At 31 May 2021

25,000

At 31 May 2020

25,000

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

31/5/21

31/5/20

£

£

Trade debtors

4,085

6,250

Amounts owed by group undertakings

24,099

24,099

28,184

30,349

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

31/5/21

31/5/20

£

£

Trade creditors

1,027

1,027

Taxation and social security

76

-

1,103

1,027

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.