



BIRTLE LEISURE LTD
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2011

Company Registration Number 06968472

RSM Tenon Limited
Accountants and Business Advisers
Cedar House
Sandbrook Business Park
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Rochdale
Lancashire
OL11 1LQ

BIRTLE LEISURE LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2011

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BIRTLE LEISURE LTD
Registered Number 06968472

ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2011

	Note	2011 £	£	2010 £	£
Fixed assets	2				
Tangible assets			166,408		160,194
Current assets					
Stocks		16,058		19,500	
Debtors		9,733		6,344	
Cash at bank and in hand		64,112		66,711	
		<u>89,903</u>		<u>92,555</u>	
Creditors: Amounts falling due within one year		<u>(205,644)</u>		<u>(252,308)</u>	
Net current liabilities			<u>(115,741)</u>		<u>(159,753)</u>
Total assets less current liabilities			<u>50,667</u>		<u>441</u>
 Capital and reserves					
Called-up share capital	3		2		2
Profit and loss account			50,665		439
 Shareholders' funds			<u>50,667</u>		<u>441</u>

The Balance sheet continues on the following page
The notes on pages 3 to 4 form part of these abbreviated accounts

BIRTLE LEISURE LTD
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ABBREVIATED BALANCE SHEET *(continued)*

30 SEPTEMBER 2011

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

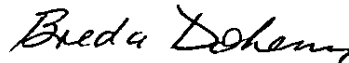
- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 22 December 2011, and are signed on their behalf by



Mr M Doherty



Mrs B Doherty

The notes on pages 3 to 4 form part of these abbreviated accounts

BIRTLE LEISURE LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2011

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small

Turnover

The turnover shown in the profit and loss account represents the value of all goods sold during the period at selling price exclusive of Value Added Tax

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows

Leasehold Property	- 10% straight line
Plant & Machinery	- 15% straight line
Fixtures & Fittings	- 15% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost is calculated using the first-in first-out method

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax, or a right to pay less tax, or a right to receive repayments of tax

Deferred tax assets are recognised only to the extent that the directors consider it more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

BIRTLE LEISURE LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2011

1. Accounting policies (continued)

Financial instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. A financial liability is any contractual arrangement for an entity to deliver cash to the holder of the associated financial instrument.

2. Fixed assets

	Tangible Assets £
Cost	
At 1 October 2010	183,387
Additions	<u>31,182</u>
At 30 September 2011	<u>214,569</u>
Depreciation	
At 1 October 2010	23,193
Charge for year	<u>24,968</u>
At 30 September 2011	<u>48,161</u>
Net book value	
At 30 September 2011	<u>166,408</u>
At 30 September 2010	<u>160,194</u>

3. Share capital

Authorised share capital:

	2011 £	2010 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid.

	2011 No	£	2010 No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>