

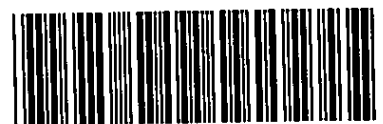
**BIRTLE LEISURE LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2013**

**Company Registration Number 06968472**

**Baker Tilly Business Services Limited**

Chartered Accountants  
Cedar House  
Sandbrook Business Park  
Sandbrook Way  
Rochdale  
Lancashire  
OL11 1LQ

FRIDAY



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24/01/2014  
COMPANIES HOUSE

**BIRTLE LEISURE LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2013**

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<b>CONTENTS</b>	<b>PAGE</b>
Abbreviated balance sheet	<b>1</b>
Notes to the abbreviated accounts	<b>3</b>

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**BIRTLE LEISURE LTD**  
Registered Number 06968472

**ABBREVIATED BALANCE SHEET**

**30 SEPTEMBER 2013**

	Note	2013 £	£	2012 £	£
<b>Fixed assets</b>	2				
Tangible assets			122,650		141,520
<b>Current assets</b>					
Stocks		14,487		13,400	
Debtors		7,129		7,682	
Cash at bank and in hand		90,521		73,474	
		<u>112,137</u>		<u>94,556</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>(166,441)</u>		<u>(175,270)</u>	
<b>Net current liabilities</b>			(54,304)		(80,714)
<b>Total assets less current liabilities</b>			<u>68,346</u>		<u>60,806</u>
<b>Provisions for liabilities</b>			(10,625)		(13,161)
			<u>57,721</u>		<u>47,645</u>
<b>Capital and reserves</b>					
Called-up share capital	3		2		2
Profit and loss account			57,719		47,643
<b>Shareholders' funds</b>			<u>57,721</u>		<u>47,645</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**  
*Registered Number 06968472*

**ABBREVIATED BALANCE SHEET** *(continued)*

**30 SEPTEMBER 2013**

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For the year ended 30 September 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small 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 abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime

These abbreviated accounts were approved by the directors and authorised for issue on 11 November 2013, 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

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**BIRTLE LEISURE LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2013**

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**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
Motor Vehicles	- 25% 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 2013**

**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**

	<b>Tangible Assets £</b>
<b>Cost</b>	
At 1 October 2012	217,360
Additions	<u>10,188</u>
At 30 September 2013	<u>227,548</u>
<b>Depreciation</b>	
At 1 October 2012	75,840
Charge for year	<u>29,058</u>
At 30 September 2013	<u>104,898</u>
<b>Net book value</b>	
At 30 September 2013	<u>122,650</u>
At 30 September 2012	<u>141,520</u>

**3. Share capital**

**Authorised share capital:**

	<b>2013 £</b>	<b>2012 £</b>
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**Allotted, called up and fully paid:**

	<b>2013 No</b>	<b>£</b>	<b>2012 No</b>	<b>£</b>
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>