

NORTH PETHERTON BOWLING CLUB LIMITED

England & Wales · Charity number 1102177

Details

Status Registered

Legal form Charitable company

Company number [04357877](#)

Registered 2004-02-19

Register [View on the Charity Commission register](#)

Contact

Address 34 & 38 North Street
Bridgwater
Somerset
TA6 3YD

Phone 01278422391

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF NORTH PETHERTON AND THE SURROUNDING AREA BY THE PROVISION OF FACILITIES FOR PLAYING BOWLS.

Activities: We are a bowling club which provides for the community a service for all ages, the service being bowling and leisure facilities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** NORTH PETHERTON AND THE SURROUNDING AREA
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£67,834	£65,586	-	-
2024-09-30	£70,246	£64,840	-	-
2023-09-30	£52,883	£57,699	-	-
2022-09-30	£51,545	£55,486	-	-
2021-09-30	£41,678	£34,364	-	-

Trustees

Name	Role	Appointed
PETER WALKER	Chair	2011-10-01
David Thomas		2018-09-09
EILEEN JUNE MILTON		2013-11-01
Frank Davis		2015-11-09
JOHN SWAYNE		2008-11-01
Keith Dewey		2016-10-30
MICHAEL ANTHONY PYNE		2003-01-05
MIKE GLENDINNING		2013-01-21
TERENCE DONALD POPE		2013-11-01

NORTH PETHERTON BOWLING CLUB LIMITED

England & Wales - Charity number 1102177

Accounts

Company registration number: 04357877

**North Petherton Bowling Club Ltd
Company limited by guarantee**

Unaudited financial statements

30 September 2025

North Petherton Bowling Club Ltd
Company limited by guarantee

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North Petherton Bowling Club Ltd
Company limited by guarantee

Directors and other information

Directors	Mr Michael Pyne Mr Peter Douglas Walker Mr David Thomas Mr John Hardy Swayne Mr Michael John Glendinning Mrs Eileen June Milton Mr Terence Donald Pope Mr Frank Davis Mr Michael John Watson Mrs Mary Elizabeth White Mrs Patricia Owens
Secretary	John Hardy Swayne
Company number	04357877
Registered office	Manor Cottage Huntworth Lane Huntworth Bridgwater Somerset TA7 0AH
Accountants	Michael J Dodden & Co 34 North Street Bridgwater Somerset TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Directors report
Year ended 30 September 2025

The directors present their report and the unaudited financial statements of the company for the year ended 30 September 2025.

Directors

The directors who served the company during the year were as follows:

Mr Michael Pyne
Mr Peter Douglas Walker
Mr David Thomas
Mr John Hardy Swayne
Mr Michael John Glendinning
Mrs Eileen June Milton
Mr Terence Donald Pope
Mr Frank Davis
Mr Michael John Watson
Mrs Mary Elizabeth White
Mrs Patricia Owens

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 12 November 2025 and signed on behalf of the board

Mr John Hardy Swayne
Director

North Petherton Bowling Club Ltd
Company limited by guarantee

Report to the board of directors on the preparation of the
unaudited statutory financial statements of North Petherton Bowling Club Ltd
Year ended 30 September 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of North Petherton Bowling Club Ltd for the year ended 30 September 2025 which comprise the statement of comprehensive income, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of North Petherton Bowling Club Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of North Petherton Bowling Club Ltd and state those matters that we have agreed to state to the board of directors of North Petherton Bowling Club Ltd as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than North Petherton Bowling Club Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that North Petherton Bowling Club Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of North Petherton Bowling Club Ltd. You consider that North Petherton Bowling Club Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of North Petherton Bowling Club Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Michael J Dodden & Co
Chartered Certified Accountants

34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of comprehensive income
Year ended 30 September 2025

	Note	2025 £	2024 £
Turnover		65,338	68,688
Cost of sales		-	-
Administrative expenses		(65,586)	(64,840)
Operating (loss)/profit		(248)	3,848
Other interest receivable and similar income		2,496	1,558
Profit before taxation	5	2,248	5,406
Tax on profit		-	-
Profit for the financial year		2,248	5,406
Remeasurement of the net defined benefit plan		5,406	(4,816)
Total comprehensive income for the year		7,654	590

All the activities of the company are from continuing operations.

The notes on pages 7 to 10 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position
30 September 2025

	Note	2025	£	2024	£
Fixed assets					
Tangible assets	6	442,571		442,419	
			442,571		442,419
Current assets					
Stocks		4,140		4,970	
Investments	7	43,576		41,743	
Cash at bank and in hand		17,403		16,310	
		65,119		63,023	
Creditors: amounts falling due within one year	8	(756)		(756)	
Net current assets			64,363		62,267
Total assets less current liabilities			506,934		504,686
Net assets			506,934		504,686
Capital and reserves					
User defined reserve 1			366,303		366,303
Profit and loss account			140,631		138,383
Members funds			506,934		504,686

The notes on pages 7 to 10 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position (continued)
30 September 2025

For the year ending 30 September 2025 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 12 November 2025, and are signed on behalf of the board by:

Mr Peter Douglas Walker
Director

Company registration number: 04357877

The notes on pages 7 to 10 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements
Year ended 30 September 2025

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Manor Cottage Huntworth Lane, Huntworth, Bridgwater, Somerset, TA7 0AH.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover represents income generated in respect of the clubs normal activities.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 15% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2025

5. Profit before taxation

Profit before taxation is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible assets	5,392	6,342
	<u>5,392</u>	<u>6,342</u>

6. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 October 2024	406,478	111,257	517,735
Additions	5,544	-	5,544
At 30 September 2025	<u>412,022</u>	<u>111,257</u>	<u>523,279</u>
Depreciation			
At 1 October 2024	-	75,316	75,316
Charge for the year	-	5,392	5,392
At 30 September 2025	<u>-</u>	<u>80,708</u>	<u>80,708</u>
Carrying amount			
At 30 September 2025	<u>412,022</u>	<u>30,549</u>	<u>442,571</u>
At 30 September 2024	<u>406,478</u>	<u>35,941</u>	<u>442,419</u>

7. Investments

	2025	2024
	£	£
Other investments	43,576	41,743
	<u>43,576</u>	<u>41,743</u>

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	756	756
	<u>756</u>	<u>756</u>

North Petherton Bowling Club Ltd
Company limited by guarantee

The following pages do not form part of the statutory accounts.

North Petherton Bowling Club Ltd
Company limited by guarantee

Detailed income statement
Year ended 30 September 2025

	2025	2024
	£	£
Turnover		
Match fees	2,648	2,692
Bar	16,228	17,051
Umbrellas	416	124
Badges, ties etc	225	382
Socials/Fund raising	4,590	4,797
Indoor rink	19,351	19,136
Vending machine	1,550	1,622
Competitions	147	334
Donations/Sponsors	105	30
Sundry income	135	575
Member subs	14,415	15,826
Raffles	1,023	867
Tour	(250)	148
Solar Panels (FiT & SEG)	4,755	5,104
	65,338	68,688
Gross profit	65,338	68,688
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	65,586	64,840
	(65,586)	(64,840)
Operating (loss)/profit	(248)	3,848
Operating (loss)/profit percentage	0.4%	5.6%
Other interest receivable and similar income	2,496	1,558
Profit before taxation	2,248	5,406

North Petherton Bowling Club Ltd
Company limited by guarantee

Detailed income statement (continued)
Year ended 30 September 2025

	2025	2024
	£	£
Overheads		
Administrative expenses		
Rates	3,271	4,309
Insurance	5,387	5,091
Promotional badges and ties	753	1,523
Light and heat	6,297	4,159
Repairs and maintenance	11,556	10,227
Green maintenance	10,991	10,549
Bar expenses	9,767	10,027
Event expenses	5,004	5,222
Printing, postage and stationery	387	356
Telephone	915	772
Teas, supporters etc	1,086	964
Vencing machine	923	589
Travelling and entertainment	179	-
Social events	1,153	1,647
Accountancy fees	656	627
General expenses	1,869	2,436
Depreciation of tangible assets	5,392	6,342
	<u>(65,586)</u>	<u>(64,840)</u>

NORTH PETHERTON BOWLING CLUB LIMITED

England & Wales - Charity number 1102177

Accounts

Company registration number: 04357877

**North Petherton Bowling Club Ltd
Company limited by guarantee**

Unaudited filleted financial statements

30 September 2024

North Petherton Bowling Club Ltd
Company limited by guarantee

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North Petherton Bowling Club Ltd
Company limited by guarantee

Directors and other information

Directors

Mr Michael Pyne
Mr Peter Douglas Walker
Mr David Thomas
Mr John Hardy Swayne
Mr Michael John Glendinning
Mrs Eileen June Milton
Mr Terence Donald Pope
Mr Frank Davis

Secretary

John Hardy Swayne

Company number

04357877

Registered office

Manor Cottage Huntworth Lane
Huntworth
Bridgwater
Somerset
TA7 0AH

Accountants

Michael J Dodden & Co
34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Report to the board of directors on the preparation of the
unaudited statutory financial statements of North Petherton Bowling Club Ltd
Year ended 30 September 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of North Petherton Bowling Club Ltd for the year ended 30 September 2024 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of North Petherton Bowling Club Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of North Petherton Bowling Club Ltd and state those matters that we have agreed to state to the board of directors of North Petherton Bowling Club Ltd as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than North Petherton Bowling Club Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that North Petherton Bowling Club Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of North Petherton Bowling Club Ltd. You consider that North Petherton Bowling Club Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of North Petherton Bowling Club Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Michael J Dodden & Co
Chartered Certified Accountants

34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position
30 September 2024

	2024	2023
	£	£
Fixed assets	442,419	414,361
Current assets	63,023	85,675
Net current assets	<u>63,023</u>	<u>85,675</u>
Total assets less current liabilities	505,442	500,036
Accruals and deferred income	(756)	(756)
Net assets	<u>504,686</u>	<u>499,280</u>
Capital and reserves	<u>504,686</u>	<u>499,280</u>

For the year ending 30 September 2024 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.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the board of directors and authorised for issue on 24 January 2025, and are signed on behalf of the board by:

Mr Peter Douglas Walker

Director

Company registration number: 04357877

The company is a private company limited by guarantee, registered in England and Wales.

NORTH PETHERTON BOWLING CLUB LIMITED

England & Wales - Charity number 1102177

Accounts

Company registration number: 04357877

**North Petherton Bowling Club Ltd
Company limited by guarantee**

Unaudited filleted financial statements

30 September 2023

North Petherton Bowling Club Ltd
Company limited by guarantee

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North Petherton Bowling Club Ltd
Company limited by guarantee

Directors and other information

Directors

Mr Michael Pyne
Mr Peter Douglas Walker
Mr David Thomas
Mr John Hardy Swayne
Mr Michael John Glendinning
Mrs Eileen June Milton
Mr Terence Donald Pope
Mr Frank Davis

Secretary

John Hardy Swayne

Company number

04357877

Registered office

Manor Cottage Huntworth Lane
Huntworth
Bridgwater
Somerset
TA7 0AH

Accountants

Michael J Dodden & Co
34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Report to the board of directors on the preparation of the
unaudited statutory financial statements of North Petherton Bowling Club Ltd
Year ended 30 September 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of North Petherton Bowling Club Ltd for the year ended 30 September 2023 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of North Petherton Bowling Club Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of North Petherton Bowling Club Ltd and state those matters that we have agreed to state to the board of directors of North Petherton Bowling Club Ltd as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than North Petherton Bowling Club Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that North Petherton Bowling Club Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of North Petherton Bowling Club Ltd. You consider that North Petherton Bowling Club Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of North Petherton Bowling Club Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Michael J Dodden & Co
Chartered Certified Accountants

34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position
30 September 2023

	Note	2023	£	2022	£
Fixed assets					
Tangible assets	5	414,361		401,308	
			414,361		401,308
Current assets					
Stocks		3,980		3,110	
Investments	6	40,659		68,230	
Cash at bank and in hand		41,036		32,204	
		85,675		103,544	
Creditors: amounts falling due within one year	7	(756)		(756)	
Net current assets			84,919		102,788
Total assets less current liabilities			499,280		504,096
Net assets			499,280		504,096
Capital and reserves					
User defined reserve 1		366,303		366,303	
Profit and loss account		132,977		137,793	
Members funds		499,280		504,096	

The notes on pages 5 to 7 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position (continued)
30 September 2023

For the year ending 30 September 2023 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 11 January 2024, and are signed on behalf of the board by:

Mr Peter Douglas Walker
Director

Company registration number: 04357877

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements
Year ended 30 September 2023

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Manor Cottage Huntworth Lane, Huntworth, Bridgwater, Somerset, TA7 0AH.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover represents income generated in respect of the clubs normal activities.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2023

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 15% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4. Limited by guarantee

The company is limited by guarantee.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2023

5. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 October 2022	366,998	95,818	462,816
Additions	5,080	15,439	20,519
At 30 September 2023	<u>372,078</u>	<u>111,257</u>	<u>483,335</u>
Depreciation			
At 1 October 2022	-	61,508	61,508
Charge for the year	-	7,466	7,466
At 30 September 2023	<u>-</u>	<u>68,974</u>	<u>68,974</u>
Carrying amount			
At 30 September 2023	<u>372,078</u>	<u>42,283</u>	<u>414,361</u>
At 30 September 2022	<u>366,998</u>	<u>34,310</u>	<u>401,308</u>

6. Investments

	2023		2022
	£		£
Other investments	40,659		68,230
	<u>40,659</u>		<u>68,230</u>

7. Creditors: amounts falling due within one year

	2023		2022
	£		£
Other creditors	756		756
	<u>756</u>		<u>756</u>

NORTH PETHERTON BOWLING CLUB LIMITED

England & Wales - Charity number 1102177

Accounts

Company registration number: 04357877

**North Petherton Bowling Club Ltd
Company limited by guarantee**

Unaudited financial statements

30 September 2022

North Petherton Bowling Club Ltd
Company limited by guarantee

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North Petherton Bowling Club Ltd
Company limited by guarantee

Directors and other information

Directors

Mr Michael Pyne
Mr Peter Douglas Walker
Mr David Thomas
Mr John Hardy Swayne
Mr Michael John Glendinning
Mrs Eileen June Milton
Mr Terence Donald Pope
Mr Frank Davis

Secretary

John Hardy Swayne

Company number

04357877

Registered office

Manor Cottage Huntworth Lane
Huntworth
Bridgwater
Somerset
TA7 0AH

Accountants

Michael J Dodden & Co
34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Directors report
Year ended 30 September 2022

The directors present their report and the unaudited financial statements of the company for the year ended 30 September 2022.

Directors

The directors who served the company during the year were as follows:

Mr Michael Pyne
Mr Peter Douglas Walker
Mr David Thomas
Mr John Hardy Swayne
Mr Michael John Glendinning
Mrs Eileen June Milton
Mr Terence Donald Pope
Mr Frank Davis

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 15 November 2022 and signed on behalf of the board

Mr John Hardy Swayne
Director

North Petherton Bowling Club Ltd
Company limited by guarantee

Report to the board of directors on the preparation of the
unaudited statutory financial statements of North Petherton Bowling Club Ltd
Year ended 30 September 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of North Petherton Bowling Club Ltd for the year ended 30 September 2022 which comprise the statement of comprehensive income, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of North Petherton Bowling Club Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of North Petherton Bowling Club Ltd and state those matters that we have agreed to state to the board of directors of North Petherton Bowling Club Ltd as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than North Petherton Bowling Club Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that North Petherton Bowling Club Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of North Petherton Bowling Club Ltd. You consider that North Petherton Bowling Club Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of North Petherton Bowling Club Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Michael J Dodden & Co
Chartered Certified Accountants

34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of comprehensive income
Year ended 30 September 2022

	Note	2022 £	2021 £
Turnover		48,639	36,562
Cost of sales		-	-
Administrative expenses		(55,486)	(34,364)
Operating (loss)/profit		<u>(6,847)</u>	<u>2,198</u>
Other interest receivable and similar income		2,906	5,116
(Loss)/profit before taxation	5	(3,941)	7,314
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year		<u><u>(3,941)</u></u>	<u><u>7,314</u></u>

All the activities of the company are from continuing operations.

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position
30 September 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	6	401,308		402,859	
			401,308		402,859
Current assets					
Stocks		3,110		2,780	
Investments	7	68,230		65,324	
Cash at bank and in hand		32,204		37,830	
		103,544		105,934	
Creditors: amounts falling due within one year	8	(756)		(756)	
Net current assets			102,788		105,178
Total assets less current liabilities			504,096		508,037
Net assets			504,096		508,037
Capital and reserves					
User defined reserve 1			366,303		366,303
Profit and loss account			137,793		141,734
Members funds			504,096		508,037

The notes on pages 7 to 9 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position (continued)
30 September 2022

For the year ending 30 September 2022 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 15 November 2022, and are signed on behalf of the board by:

Mr Peter Douglas Walker
Director

Company registration number: 04357877

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements
Year ended 30 September 2022

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Manor Cottage Huntworth Lane, Huntworth, Bridgwater, Somerset, TA7 0AH.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover represents income generated in respect of the clubs normal activities.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2022

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 15% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4. Limited by guarantee

The company is limited by guarantee.

5. Loss/profit before taxation

Loss/profit before taxation is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible assets	6,055	6,331

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2022

6. Tangible assets

	Freehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 October 2021	366,998	91,314	458,312
Additions	-	4,504	4,504
At 30 September 2022	<u>366,998</u>	<u>95,818</u>	<u>462,816</u>
Depreciation			
At 1 October 2021	-	55,453	55,453
Charge for the year	-	6,055	6,055
At 30 September 2022	<u>-</u>	<u>61,508</u>	<u>61,508</u>
Carrying amount			
At 30 September 2022	<u>366,998</u>	<u>34,310</u>	<u>401,308</u>
At 30 September 2021	<u>366,998</u>	<u>35,861</u>	<u>402,859</u>

7. Investments

	2022		2021
	£		£
Other investments	68,230		65,324
	<u>68,230</u>		<u>65,324</u>

8. Creditors: amounts falling due within one year

	2022		2021
	£		£
Other creditors	756		756
	<u>756</u>		<u>756</u>

North Petherton Bowling Club Ltd
Company limited by guarantee

The following pages do not form part of the statutory accounts.

North Petherton Bowling Club Ltd
Company limited by guarantee

Detailed income statement
Year ended 30 September 2022

	2022	2021
	£	£
Turnover		
Match fees	2,361	1,424
Bar	12,955	4,298
Umbrellas	185	207
Badges, ties etc	311	38
Socials/Fund raising	2,339	222
Indoor rink	13,133	1,648
Vending machine	1,237	250
Competitions	370	338
Donations/Sponsors	525	45
Sundry income	105	15
Member subs	14,220	1,525
Raffles	1,518	502
Tour	(620)	(1,900)
Grants receivable	-	27,950
	48,639	36,562
Gross profit	48,639	36,562
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	55,486	34,364
	55,486	34,364
Operating (loss)/profit	(6,847)	2,198
Operating (loss)/profit percentage	14.1%	6.0%
Other interest receivable and similar income	2,906	5,116
(Loss)/profit before taxation	(3,941)	7,314

North Petherton Bowling Club Ltd
Company limited by guarantee

Detailed income statement (continued)
Year ended 30 September 2022

	2022	2021
	£	£
Overheads		
Administrative expenses		
Rates	2,668	1,619
Insurance	4,513	4,813
Promotional badges and ties	1,472	170
Light and heat	4,227	1,830
Repairs and maintenance	9,643	3,630
Green maintenance	9,410	8,858
Bar expenses	6,443	2,108
Event expenses	3,339	1,953
Advertising	61	-
Telephone	573	638
Teas, supporters etc	1,108	258
Vencing machine	992	476
Motor expenses	146	-
Social events	2,044	179
Accountancy fees	640	640
General expenses	2,152	861
Depreciation of tangible assets	6,055	6,331
	<u>55,486</u>	<u>34,364</u>

NORTH PETHERTON BOWLING CLUB LIMITED

England & Wales - Charity number 1102177

Accounts

Company registration number: 04357877

**North Petherton Bowling Club Ltd
Company limited by guarantee**

Unaudited financial statements

30 September 2021

North Petherton Bowling Club Ltd
Company limited by guarantee

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North Petherton Bowling Club Ltd
Company limited by guarantee

Directors and other information

Directors

Mr Michael Pyne
Mr Peter Douglas Walker
Mr David Thomas
Mr John Hardy Swayne
Mr Michael John Glendinning
Mrs Eileen June Milton
Mr Terence Donald Pope
Mr Frank Davis

Secretary

John Hardy Swayne

Company number

04357877

Registered office

Manor Cottage Huntworth Lane
Huntworth
Bridgwater
Somerset
TA7 0AH

Accountants

Michael J Dodden & Co
34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Directors report
Year ended 30 September 2021

The directors present their report and the unaudited financial statements of the company for the year ended 30 September 2021.

Directors

The directors who served the company during the year were as follows:

Mr Michael Pyne
Mr Peter Douglas Walker
Mr David Thomas
Mr John Hardy Swayne
Mr Michael John Glendinning
Mrs Eileen June Milton
Mr Terence Donald Pope
Mr Frank Davis

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 19 November 2021 and signed on behalf of the board by:

Mr John Hardy Swayne
Director

North Petherton Bowling Club Ltd
Company limited by guarantee

Report to the board of directors on the preparation of the
unaudited statutory financial statements of North Petherton Bowling Club Ltd
Year ended 30 September 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of North Petherton Bowling Club Ltd for the year ended 30 September 2021 which comprise the statement of comprehensive income, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of North Petherton Bowling Club Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of North Petherton Bowling Club Ltd and state those matters that we have agreed to state to the board of directors of North Petherton Bowling Club Ltd as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than North Petherton Bowling Club Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that North Petherton Bowling Club Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of North Petherton Bowling Club Ltd. You consider that North Petherton Bowling Club Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of North Petherton Bowling Club Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Michael J Dodden & Co
Chartered Certified Accountants

34 North Street
Bridgwater
Somerset
TA6 3YD

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of comprehensive income
Year ended 30 September 2021

	Note	2021 £	2020 £
Turnover		36,562	73,059
Cost of sales		-	-
Administrative expenses		(34,364)	(45,808)
Operating profit		2,198	27,251
Other interest receivable and similar income		5,116	2,408
Profit before taxation	5	7,314	29,659
Tax on profit		-	-
Profit for the financial year		7,314	29,659
Remeasurement of the net defined benefit plan		29,659	-
Total comprehensive income for the year		36,973	29,659

All the activities of the company are from continuing operations.

The notes on pages 7 to 9 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position
30 September 2021

	Note	2021	£	2020	£
Fixed assets					
Tangible assets	6	402,859		406,462	
			402,859		406,462
Current assets					
Stocks		2,780		3,000	
Investments	7	65,324		60,208	
Cash at bank and in hand		37,830		31,809	
		105,934		95,017	
Creditors: amounts falling due within one year	8	(756)		(756)	
Net current assets			105,178		94,261
Total assets less current liabilities			508,037		500,723
Net assets			<u>508,037</u>		<u>500,723</u>
Capital and reserves					
User defined reserve 1			366,303		366,303
Profit and loss account			141,734		134,420
Members funds			<u>508,037</u>		<u>500,723</u>

The notes on pages 7 to 9 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Statement of financial position (continued)
30 September 2021

For the year ending 30 September 2021 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 19 November 2021, and are signed on behalf of the board by:

Mr Peter Douglas Walker
Director

Company registration number: 04357877

The notes on pages 7 to 9 form part of these financial statements.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements
Year ended 30 September 2021

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Manor Cottage Huntworth Lane, Huntworth, Bridgwater, Somerset, TA7 0AH.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover represents income generated in respect of the clubs normal activities.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2021

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 15% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4. Limited by guarantee

The company is limited by guarantee.

5. Profit before taxation

Profit before taxation is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible assets	6,331	7,087

North Petherton Bowling Club Ltd
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 September 2021

6. Tangible assets	Freehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 October 2020	366,303	89,281	455,584
Additions	695	2,033	2,728
At 30 September 2021	<u>366,998</u>	<u>91,314</u>	<u>458,312</u>
Depreciation			
At 1 October 2020	-	49,122	49,122
Charge for the year	-	6,331	6,331
At 30 September 2021	<u>-</u>	<u>55,453</u>	<u>55,453</u>
Carrying amount			
At 30 September 2021	<u>366,998</u>	<u>35,861</u>	<u>402,859</u>
At 30 September 2020	<u>366,303</u>	<u>40,159</u>	<u>406,462</u>
7. Investments		2021	2020
		£	£
Other investments		<u>65,324</u>	<u>60,208</u>
8. Creditors: amounts falling due within one year		2021	2020
		£	£
Other creditors		<u>756</u>	<u>756</u>

North Petherton Bowling Club Ltd
Company limited by guarantee

The following pages do not form part of the statutory accounts.

North Petherton Bowling Club Ltd
Company limited by guarantee

Detailed income statement
Year ended 30 September 2021

	2021	2020
	£	£
Turnover		
Match fees	1,424	228
Bar	4,298	9,775
Umbrellas	207	111
Badges, ties etc	38	106
Socials/Fund raising	222	1,762
Indoor rink	1,648	14,833
Vending machine	250	1,311
Competitions	338	191
Donations/Sponsors	45	180
Sundry income	15	207
Member subs	1,525	12,811
Raffles	502	817
Tour	(1,900)	1,121
Grants receivable	27,950	29,606
	<u>36,562</u>	<u>73,059</u>
Gross profit	<u>36,562</u>	<u>73,059</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	(34,364)	(45,808)
	<u>(34,364)</u>	<u>(45,808)</u>
Operating profit	2,198	27,251
Operating profit percentage	6.0%	37.3%
Other interest receivable and similar income	5,116	2,408
Profit before taxation	<u><u>7,314</u></u>	<u><u>29,659</u></u>

North Petherton Bowling Club Ltd
Company limited by guarantee

Detailed income statement (continued)
Year ended 30 September 2021

	2021	2020
	£	£
Overheads		
Administrative expenses		
Rates	1,619	2,917
Insurance	4,813	4,177
Promotional badges and ties	170	959
Light and heat	1,830	2,953
Repairs and maintenance	3,630	5,650
Green maintenance	8,858	8,647
Bar expenses	2,108	4,849
Event expenses	1,953	2,801
Telephone	638	718
Teas, supporters etc	258	110
Vencing machine	476	1,042
Motor expenses	-	194
Social events	179	897
Accountancy fees	640	640
Credit card charges	-	155
General expenses	861	965
Depreciation of tangible assets	6,331	7,087
Gain/loss on disposal of tangible assets	-	1,047
	<u>34,364</u>	<u>45,808</u>