

Company registration number: 04357877

North Petherton Bowling Club Ltd
Company limited by guarantee

Unaudited financial statements

30 September 2025

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Contents

	Page
Directors and other information	1
Directors report	2
Accountants report	3
Statement of comprehensive income	4
Statement of financial position	5 - 6
Notes to the financial statements	7 - 10

North Petherton Bowling Club Ltd
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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
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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

		2025	2024
	Note	£	£
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
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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

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	412,022	111,257	523,279
Depreciation			
At 1 October 2024	-	75,316	75,316
Charge for the year	-	5,392	5,392
At 30 September 2025	-	80,708	80,708
Carrying amount			
At 30 September 2025	412,022	30,549	442,571
At 30 September 2024	406,478	35,941	442,419

7. Investments

	2025	2024
	£	£
Other investments	43,576	41,743

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	756	756

North Petherton Bowling Club Ltd
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The following pages do not form part of the statutory accounts.

North Petherton Bowling Club Ltd
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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
	<hr/> 65,338	<hr/> 68,688
Gross profit	<hr/> 65,338	<hr/> 68,688
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	65,586	64,840
	<hr/> (65,586)	<hr/> (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	<hr/> <hr/> 2,248	<hr/> <hr/> 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>