

COMPANY REGISTRATION NUMBER: 02000173

WIGTON BOWLING CLUB LIMITED
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

David Allen
Chartered Accountants
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

WIGTON BOWLING CLUB LIMITED

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WIGTON BOWLING CLUB LIMITED

COMPANY INFORMATION

Directors	Mrs A Dalziel Mr R G Dalziel Mr M J Watters Mrs C L Wharton Mr M Foord Mr S Kenny Mr M Gallagher Mr E Bowe Mrs K Bowe Mrs S Nugent Mrs S C Harrison Mrs P A Peile Mr B L Coates
Registered office	West Road Wigton CA7 9RG
Accountants	David Allen Chartered Accountants Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
Bankers	Barclays Bank plc 33 English Street Carlisle CA3 8JX

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF WIGTON BOWLING CLUB LIMITED FOR THE YEAR ENDED 31 DECEMBER 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Wigton Bowling Club Limited for the year ended 31 December 2023 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Wigton Bowling Club Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Wigton Bowling Club Limited and state those matters that we have agreed to state to the Board of Directors of Wigton Bowling Club Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wigton Bowling Club Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Wigton Bowling Club Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Wigton Bowling Club Limited. You consider that Wigton Bowling Club Limited 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 accounts of Wigton Bowling Club Limited. 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 accounts.

David Allen
Chartered Accountants
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY
27 March 2024

WIGTON BOWLING CLUB LIMITED

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Turnover	89,482	80,680
Other income	5,990	4,974
Cost of raw materials and consumables	(40,303)	(37,432)
Staff costs	(12,925)	(11,301)
Depreciation and other amounts written off assets	(6,401)	(8,199)
Other charges	<u>(19,195)</u>	<u>(20,713)</u>
Surplus for the year	<u><u>16,648</u></u>	<u><u>8,009</u></u>

WIGTON BOWLING CLUB LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2023

	2023		2022
	£		£
Fixed assets	101,273		103,715
Current assets	92,593		77,264
Creditors: Amounts falling due within one year	<u>(7,824)</u>		<u>(6,461)</u>
Net current assets	<u>84,769</u>		<u>70,803</u>
Total assets less current liabilities	186,042		174,518
Creditors: Amounts falling due after more than one year	<u>(7,864)</u>		<u>(12,988)</u>
	<u>178,178</u>		<u>161,530</u>
Capital and reserves	<u>178,178</u>		<u>161,530</u>

WIGTON BOWLING CLUB LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2023 (CONTINUED)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 GENERAL INFORMATION

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

West Road
Wigton
CA7 9RG

These financial statements were authorised for issue by the Board on 27 March 2024.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The financial statements are prepared in sterling, which is the functional currency of the entity. Monetary amounts in these financial statements are rounded to the nearest £.

2 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 6 (2022 - 3).

WIGTON BOWLING CLUB LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2023 (CONTINUED)

For the financial year ending 31 December 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 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 financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 27 March 2024 and signed on its behalf by:

.....
Mr R G Dalziel

Director

Company registration number: 02000173

WIGTON BOWLING CLUB LIMITED

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Turnover		
Bar sales - members	44,924	45,513
Bar sales - non members	14,853	8,862
Subscriptions	3,160	2,945
Club activities	15,885	13,020
Room hire	10,660	10,340
	<u>89,482</u>	<u>80,680</u>
Cost of sales		
Purchases	29,188	25,473
Opening stock	2,971	1,867
Activity expenses	11,480	13,063
Closing stock	<u>(3,336)</u>	<u>(2,971)</u>
	<u>40,303</u>	<u>37,432</u>
Gross surplus	49,179	43,248
Gross surplus (%)	54.96%	53.6%
Administrative expenses		
Wages and salaries	12,925	11,301
Rates and water	271	1,195
Light, heat and power	6,922	3,401
Insurance	1,151	1,139
Repairs and maintenance	2,485	6,135
Maintenance of green	2,706	2,215
Telephone	840	614
Printing, postage and stationery	76	192
Sundry expenses	96	214
Cleaning	909	972
Accountancy fees	2,794	3,559
Legal and professional fees	379	337
Credit card charges	175	157
Depreciation	6,401	8,199
	<u>38,130</u>	<u>39,630</u>

This page does not form part of the statutory financial statements.

WIGTON BOWLING CLUB LIMITED

**DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023
(CONTINUED)**

	2023	2022
	£	£
Other operating income		
Government grants receivable	2,699	2,667
Solar panel income	2,124	1,920
	<u>4,823</u>	<u>4,587</u>
Operating surplus	<u>15,872</u>	<u>8,205</u>
Bank interest receivable	(1,167)	(387)
Bank interest payable	391	583
	<u>(776)</u>	<u>196</u>
Surplus before tax	<u><u>16,648</u></u>	<u><u>8,009</u></u>

This page does not form part of the statutory financial statements.