

# Dinnington Snooker & Pool Club Ltd

## Unaudited [Abbreviated Accounts](#)

for the Year Ended 30 November 2015

Appleby Randall Limited  
AIMS Accountants for Business  
82 Upper Hanover Street  
Sheffield  
South Yorkshire  
S3 7RQ

**Dinnington Snooker & Pool Club Ltd**

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages [2](#) to [4](#)) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
Dinnington Snooker & Pool Club Ltd  
for the Year Ended 30 November 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Dinnington Snooker & Pool Club Ltd for the year ended 30 November 2015 set out on pages 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Dinnington Snooker & Pool 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 accounts of Dinnington Snooker & Pool Club Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dinnington Snooker & Pool Club Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Dinnington Snooker & Pool Club Ltd 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 Dinnington Snooker & Pool Club Ltd. You consider that Dinnington Snooker & Pool 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 accounts of Dinnington Snooker & Pool 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 accounts.

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Appleby Randall Limited  
AIMS Accountants for Business  
82 Upper Hanover Street  
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South Yorkshire  
S3 7RQ  
30 August 2016

**Dinnington Snooker & Pool Club Ltd**  
**(Registration number: 03133919)**  
**Abbreviated Balance Sheet at 30 November 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Intangible fixed assets		39,000	42,250
Tangible fixed assets		<u>12,088</u>	<u>14,221</u>
		<u>51,088</u>	<u>56,471</u>
<b>Current assets</b>			
Stocks		2,073	1,975
Debtors		136	50
Cash at bank and in hand		<u>2,535</u>	<u>1,455</u>
		4,744	3,480
Creditors: Amounts falling due within one year		<u>(52,825)</u>	<u>(55,276)</u>
Net current liabilities		<u>(48,081)</u>	<u>(51,796)</u>
Total assets less current liabilities		3,007	4,675
Provisions for liabilities		<u>(2,447)</u>	<u>(2,146)</u>
Net assets		<u>560</u>	<u>2,529</u>
<b>Capital and reserves</b>			
Called up share capital	<a href="#">3</a>	2	2
Profit and loss account		<u>558</u>	<u>2,527</u>
Shareholders' funds		<u>560</u>	<u>2,529</u>

For the year ending 30 November 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 30 August 2016

.....  
Mr. Julian Robert Christopher McKay  
Director

The notes on pages [3](#) to [4](#) form an integral part of these financial statements. Page 2

**Dinnington Snooker & Pool Club Ltd****Notes to the Abbreviated Accounts for the Year Ended 30 November 2015***..... continued***1 Accounting policies****Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	5% Straight line

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures & fittings	15% Reducing balance

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Dinnington Snooker & Pool Club Ltd**

**Notes to the Abbreviated Accounts for the Year Ended 30 November 2015**

*..... continued*

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 December 2014	65,000	63,356	128,356
At 30 November 2015	65,000	63,356	128,356
<b>Depreciation</b>			
At 1 December 2014	22,750	49,135	71,885
Charge for the year	3,250	2,133	5,383
At 30 November 2015	26,000	51,268	77,268
<b>Net book value</b>			
At 30 November 2015	39,000	12,088	51,088
At 30 November 2014	42,250	14,221	56,471

**3 Share capital**

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

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	2	2	2	2