

**REGISTERED NUMBER: 07323976 (England and Wales)**

**WEST RIDING LEISURE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 JULY 2017**

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FOR THE YEAR ENDED 31 JULY 2017**

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**WEST RIDING LEISURE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2017**

**DIRECTORS:**

G J Dunn  
G Robinson  
Mrs A D Dunn  
Mrs S M Robinson

**SECRETARY:**

None Appointed

**REGISTERED OFFICE:**

25 Queens Square Business Park  
Huddersfield Road  
Honley  
Holmfirth  
West Yorkshire  
HD9 6QZ

**REGISTERED NUMBER:**

07323976 (England and Wales)

**ACCOUNTANTS:**

STEAD ROBINSON  
Chartered Accountants  
25 Queens Square Business Pk  
Honley  
Holmfirth  
HD9 6QZ

**WEST RIDING LEISURE LIMITED (REGISTERED NUMBER: 07323976)**

**BALANCE SHEET  
31 JULY 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		26,000		28,000
Tangible assets	5		<u>420</u>		<u>683</u>
			26,420		28,683
<b>CURRENT ASSETS</b>					
Stocks		2,500		2,900	
Debtors	6	<u>9,650</u>		<u>18,882</u>	
		12,150		21,782	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>38,606</u>		<u>50,389</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(26,456)</u>		<u>(28,607)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(36)</u>		<u>76</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			110		110
Retained earnings			<u>(146)</u>		<u>(34)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(36)</u>		<u>76</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 23 April 2018 and were signed on its behalf by:

G Robinson - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2017

1. **STATUTORY INFORMATION**

West Riding Leisure Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of twenty years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Plant and machinery etc - 25% on cost and 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2017

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 .

4. INTANGIBLE FIXED ASSETS

Goodwill  
£

**COST**

At 1 August 2016  
and 31 July 2017

40,000

**AMORTISATION**

At 1 August 2016

12,000

Charge for year

2,000

At 31 July 2017

14,000

**NET BOOK VALUE**

At 31 July 2017

26,000

At 31 July 2016

28,000

5. TANGIBLE FIXED ASSETS

Tools and  
equipment  
£

Motor  
vehicles  
£

Totals  
£

**COST**

At 1 August 2016  
and 31 July 2017

1,516

14,995

16,511

**DEPRECIATION**

At 1 August 2016

834

14,994

15,828

Charge for year

263

-

263

At 31 July 2017

1,097

14,994

16,091

**NET BOOK VALUE**

At 31 July 2017

419

1

420

At 31 July 2016

682

1

683

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2017  
£

2016  
£

Trade debtors

9,650

9,250

Directors' current accounts

-

9,632

9,650

18,882

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2017

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts	5,713	11,600
Trade creditors	7,780	14,520
Tax	527	413
Social security and other taxes	9,459	4,866
VAT	11,571	14,959
Other creditors	22	-
Directors' current accounts	5	-
Accrued expenses	3,529	4,031
	<u>38,606</u>	<u>50,389</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.