

Company registration number 04518816 (England and Wales)

**WEST WARWICKSHIRE CLUB LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**  
**PAGES FOR FILING WITH REGISTRAR**

**WEST WARWICKSHIRE CLUB LIMITED**

**CONTENTS**

---

	<b>Page</b>
Balance sheet	1 - 2
Notes to the financial statements	3 - 7

---

# WEST WARWICKSHIRE CLUB LIMITED

## BALANCE SHEET

**AS AT 30 SEPTEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	4		22,994		32,049
<b>Current assets</b>					
Stocks		14,831		10,944	
Debtors	5	3,547		9,309	
Cash at bank and in hand		13,229		13,001	
		<u>31,607</u>		<u>33,254</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(128,145)</u>		<u>(85,423)</u>	
<b>Net current liabilities</b>			<u>(96,538)</u>		<u>(52,169)</u>
<b>Total assets less current liabilities</b>			<u>(73,544)</u>		<u>(20,120)</u>
<b>Creditors: amounts falling due after more than one year</b>	7		<u>(181,190)</u>		<u>(161,997)</u>
<b>Net liabilities</b>			<u>(254,734)</u>		<u>(182,117)</u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss reserves			<u>(254,735)</u>		<u>(182,118)</u>
<b>Total equity</b>			<u>(254,734)</u>		<u>(182,117)</u>

# **WEST WARWICKSHIRE CLUB LIMITED**

## **BALANCE SHEET (CONTINUED)**

***AS AT 30 SEPTEMBER 2024***

---

For the financial year ended 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Companies Act 2006 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.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 26 June 2025 and are signed on its behalf by:

Mr R Rigg  
**Director**

Mr A J O'Brien  
**Director**

Mr A J Stevenson  
**Director**

Company registration number 04518816 (England and Wales)

# WEST WARWICKSHIRE CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

### **1 Accounting policies**

#### **Company information**

West Warwickshire Club Limited is a private company limited by shares incorporated in England and Wales. The registered office is 78 Grange Road, Olton, Solihull, West Midlands, B91 1DA.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Directors have a reasonable expectation that the club has adequate support from the parent company to continue in operational existence for the foreseeable future. The club has been effected by the outbreak of Covid 19, however the trustees have implemented a recovery plan. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Turnover**

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. The policies adopted for the recognition of turnover are as follows:

##### **Sale of goods**

Turnover from the sale of beverages and snacks at the bar is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the club and the costs incurred or to be incurred in respect of the transaction can be measured reliably. This is usually on cash receipt.

##### **Membership Fees**

Revenue recognition depends on the nature of the services provided. If the fee permits only membership, and all other services or products are paid for separately, or if there is a separate annual subscription, the fee is recognised as revenue when no significant uncertainty about its collectability exists. If the fee entitles the member to services or publications to be provided during the membership period, or to purchase goods or services at prices lower than those charged to non-members, it is recognised on a basis that reflects the timing, nature and value of the benefits provided.

##### **Gaming machines and pool table income**

Income from machines and the table is recognised on the date of use.

# WEST WARWICKSHIRE CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

### **1 Accounting policies**

**(Continued)**

#### **1.4 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% Straight Line
Fixtures and fittings	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.5 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

#### **1.6 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.8 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

# WEST WARWICKSHIRE CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 Accounting policies (Continued)

#### 1.9 Employee benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.11 Going Concern

Attention is drawn to the insolvent position of the company's balance sheet. These accounts have been prepared on the going concern basis as the company has the continuing financial support from West Warwickshire Sports Complex Limited, the parent company, with sufficient reserves to support the financial obligations of the company for a period of at least 12 months from the date of signing of the balance sheet.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the course of preparing the financial statements no judgements or significant estimates have been made in the process of applying the company's accounting policies.

### 3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	32	32
	==	==

# WEST WARWICKSHIRE CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 4 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 October 2023	66,367
Additions	2,050
Disposals	(265)
	<hr/>
At 30 September 2024	68,152
	<hr/>
<b>Depreciation and impairment</b>	
At 1 October 2023	34,318
Depreciation charged in the year	10,906
Eliminated in respect of disposals	(66)
	<hr/>
At 30 September 2024	45,158
	<hr/>
<b>Carrying amount</b>	
At 30 September 2024	22,994
	<hr/> <hr/>
At 30 September 2023	32,049
	<hr/> <hr/>



# WEST WARWICKSHIRE CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 5 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,447	2,787
Other debtors	2,100	6,522
	<u>3,547</u>	<u>9,309</u>

### 6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	32,795	52,493
Taxation and social security	18,559	12,638
Other creditors	76,791	20,292
	<u>128,145</u>	<u>85,423</u>

### 7 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Amounts owed to group undertakings	181,190	161,997
	<u>181,190</u>	<u>161,997</u>

### 8 Related party transactions

	2024	2023
	£	£
Amounts due to related parties		
West Warwickshire Sports Complex Limited	172,907	153,714
Olton Grounds Limited	8,283	8,283
	<u>181,190</u>	<u>162,000</u>

The following amounts were outstanding at the reporting end date:

### 9 Parent company

The parent company is West Warwickshire Sports Complex Limited, a charitable company registered in England owning 100% of the share capital.

There is no ultimate controlling party as West Warwickshire Sports Complex Limited is a charity limited by guarantee and has no person or company with significant control.

