REGISTERED NUMBER: SC103019 (Scotland)

Unaudited Financial Statements for the Year Ended 30th June 2017

for

Forth Social & Leisure Club Limited

Contents of the Financial Statements
for the Year Ended 30th June 2017

	Page
Company Information	1
Report of the Accountants	2
Balance Sheet	3
Notes to the Financial Statements	4

Company Information
for the Year Ended 30th June 2017

DIRECTORS:	Mrs S Bringhurst Mr D S Orr
REGISTERED OFFICE:	9 Craigmillar Castle Road Edinburgh EH16 4BY
REGISTERED NUMBER:	SC103019 (Scotland)
ACCOUNTANTS:	McLaughlin Crolla LLP 2nd Floor 44 Melville Street Edinburgh EH3 7HF

Report of the Accountants to the Directors of
Forth Social & Leisure Club Limited

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30th June 2017 set out on pages four to eighty three and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

McLaughlin Crolla LLP
2nd Floor
44 Melville Street
Edinburgh
EH3 7HF

19th December 2017

Balance Sheet
30th June 2017

	Notes	30/6/17 £	£	30/6/16 as restated £	£
FIXED ASSETS					
Tangible assets	4		3,894		-
CURRENT ASSETS					
Stocks		1,706		1,662	
Debtors	5	22,143		26,479	
Cash at bank and in hand		72,791		70,185	
		96,640		98,326	
CREDITORS					
Amounts falling due within one year	6	101,900		90,721	
NET CURRENT (LIABILITIES)/ASSETS			(5,260)		7,605
TOTAL ASSETS LESS CURRENT LIABILITIES			(1,366)		7,605
CAPITAL AND RESERVES					
Called up share capital			51		51
Capital redemption reserve			51		51
Retained earnings			(1,468)		7,503
SHAREHOLDERS' FUNDS			(1,366)		7,605

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 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

(b) 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.

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 19th December 2017 and were signed on its behalf by:

Mr D S Orr - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30th June 2017

1. STATUTORY INFORMATION

Forth Social & Leisure Club Limited is a private company, limited by shares , registered in Scotland. 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 as modified by the revaluation of certain assets.

Preparation of consolidated financial statements
The financial statements contain information about Forth Social & Leisure Club Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

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

Turnover comprises revenue recognised by the company in respect of its activities as a bingo hall and indoor football arena during the year, exclusive of Value Added Tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Gaming machines - 25% 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 21 .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
Cost	
Additions	4,294
At 30th June 2017	4,294
Depreciation	
Charge for year	400
At 30th June 2017	400
Net book value	
At 30th June 2017	3,894

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/17	30/6/16 as restated
	£	£
Trade debtors	500	7,383
Amounts owed by group undertakings	12,499	2,677
Other debtors	-	3,246
Prepayments and accrued income	9,144	13,173
	22,143	26,479

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/17	30/6/16 as restated
	£	£
Trade creditors	14,419	5,961
Amounts owed to group undertakings	61,016	6,241
Tax	-	26,075
Social security and other taxes	803	1,527
VAT	3,426	13,657
Other creditors	6,063	5,921
Pension liabilities	67	60
Accruals and deferred income	16,106	31,279
	101,900	90,721

7. RESERVES

	Revaluation reserve
	£
At 1st July 2016	270,000
Transfer between reserves	(270,000)
At 30th June 2017	-

8. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party of Forth Social & Leisure Club Limited is S Bringhurst by virtue of her shareholdings in Waugh Taverns Group Limited.

10. FIRST YEAR ADOPTION

This is the first year that the company has presented its results under FRS 102. The last financial statements under the UK GAAP were for the year ended 30 June 2016. The date of transition to FRS 102 was 1 July 2015.

As required in Section 35 of FRS 102, the balances previously reported under the old UK GAAP at the date of transition, 1 July 2015, and the prior year end, 30 June 2016 need to be restated for changes which have occurred on transition to FRS 102.

No restatement of the Profit and Loss Account, Other Comprehensive Income or Balance Sheet and no changes to accounting policies have been required on transition.

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.