

Registration Number : 02681765

The Dartford Masonic Club
(a company limited by guarantee)

Abbreviated Accounts
For the Year ended 30 June 2013

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(a company limited by guarantee)

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The Dartford Masonic Club
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Abbreviated Balance Sheet
As at 30 June 2013

		2013		2012 (Restated)	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	2		120,219		137,286
Current Assets					
Stocks		3,130		2,306	
Debtors		21,845		25,919	
Cash at Bank and In Hand		30,146		3,721	
		<u>55,121</u>		<u>31,946</u>	
Creditors: amounts falling due within one year		<u>(41,523)</u>		<u>(42,928)</u>	
Net Current Assets/(Liabilities)			<u>13,598</u>		<u>(10,982)</u>
Total Assets less Current Liabilities			133,817		126,304
Creditors: amounts falling due after more than one year			(36,506)		(42,875)
Provisions for Liabilities			<u>(2,518)</u>		<u>(2,951)</u>
NET ASSETS			<u>94,793</u>		<u>80,478</u>
Reserves					
Profit and Loss Account			<u>94,793</u>		<u>80,478</u>
MEMBERS' FUNDS			<u>94,793</u>		<u>80,478</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 3 to 4 form an integral part of these financial statements.

The Dartford Masonic Club
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Abbreviated Balance Sheet (Continued)

**Directors' Statements required by Sections 475(2) and (3)
For the Year ended 30 June 2013**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the Year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the Year ended 30 June 2013 , and
- (c) that we acknowledge our responsibilities for
 - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial Year and of its profit or loss for the Year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The abbreviated accounts were approved by the Board on 18 September 2013 and signed on its behalf by



C G Smith
Director

Registration Number : 02681765

The notes on pages 3 to 4 form an integral part of these financial statements.

The Dartford Masonic Club
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Notes to the Abbreviated Financial Statements
For the Year ended 30 June 2013

1. ACCOUNTING POLICIES

1.1. Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3. Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Land and Buildings	-	Nil
Leasehold Property	-	Straight line over the life of the lease
Equipment	-	20% straight line
Improvements to Property	-	10% straight line

1.4. Stock

Stock is valued at the lower of cost and net realisable value

1.5. Deferred Taxation

The company adopted Financial Reporting Standard 19 "Deferred Taxation" (FRS 19) during the financial Year

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Prior to the adoption of FRS 19, the company provided for deferred taxation only to the extent that timing differences were expected to materialise in the foreseeable future. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied

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Notes to the Abbreviated Financial Statements
For the Year ended 30 June 2013

2. FIXED ASSETS	Tangible Fixed Assets £
Cost	
At 1 July 2012	386,396
Additions	<u>4,475</u>
At 30 June 2013	<u>390,871</u>
 Depreciation	
At 1 July 2012	249,111
Charge for Year	<u>21,541</u>
At 30 June 2013	<u>270,652</u>
 At 30 June 2013	 <u>120,219</u>
 At 30 June 2012	 <u>137,286</u>

3. COMPANY LIMITED BY GUARANTEE

The company is incorporated under the Companies Act 1985 and liability is limited by guarantee, each member having undertaken to contribute an amount not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are four (2012 - 5) members of the company