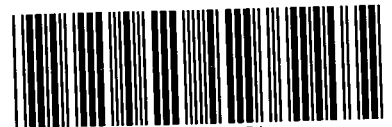


Registration Number : 02681765

**The Dartford Masonic Club
Company limited by guarantee**

**Abbreviated Accounts
For the Year ended 30 June 2014**

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**The Dartford Masonic Club
Company limited by guarantee**

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**The Dartford Masonic Club
Company limited by guarantee**

**Abbreviated Balance Sheet
As at 30 June 2014**

	Notes	2014 £	2013 £
Fixed Assets			
Tangible Assets	2	100,951	120,219
Current Assets			
Stocks		2,846	3,130
Debtors		19,872	21,845
Cash at Bank and In Hand		45,674	30,146
		<u>68,392</u>	<u>55,121</u>
Creditors: amounts falling due within one year		<u>(33,733)</u>	<u>(41,523)</u>
Net Current Assets		<u>34,659</u>	<u>13,598</u>
Total Assets less Current Liabilities		<u>135,610</u>	<u>133,817</u>
Creditors: amounts falling due after more than one year		(30,700)	(36,506)
Provisions for Liabilities		<u>(678)</u>	<u>(2,518)</u>
NET ASSETS		<u><u>104,232</u></u>	<u><u>94,793</u></u>
Reserves			
Profit and Loss Account		<u>104,232</u>	<u>94,793</u>
MEMBERS' FUNDS		<u><u>104,232</u></u>	<u><u>94,793</u></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 5 form an integral part of these financial statements.

**The Dartford Masonic Club
Company limited by guarantee**

Abbreviated Balance Sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
For the Year ended 30 June 2014**

For the Year ended 30 June 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the Year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These accounts were approved by the directors on 23rd September 2014, and are signed on their behalf by:



**C G Smith
Director**

Registration Number : 02681765

The notes on pages 3 to 5 form an integral part of these financial statements.

**The Dartford Masonic Club
Company limited by guarantee**

**Notes to the Abbreviated Financial Statements
For the Year ended 30 June 2014**

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 properties	-	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.

**The Dartford Masonic Club
Company limited by guarantee**

**Notes to the Abbreviated Financial Statements
For the Year ended 30 June 2014**

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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

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.

**The Dartford Masonic Club
Company limited by guarantee**

**Notes to the Abbreviated Financial Statements
For the Year ended 30 June 2014**

2. FIXED ASSETS	Tangible Fixed Assets £
Cost	
At 1 July 2013	390,872
Additions	610
At 30 June 2014	<u>391,482</u>
Depreciation	
At 1 July 2013	270,653
Charge for Year	19,878
At 30 June 2014	<u>290,531</u>
Net Book Values	
At 30 June 2014	<u>100,951</u>
At 30 June 2013	<u>120,219</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 her or she is still a member or within one year thereafter.