

REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025  
FOR  
BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2025

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BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

DIRECTORS:	Mr A S Clarke Mr M Jefferson Mr P Oliver
REGISTERED OFFICE:	Legion House Tudor Road Broadstone Dorset BH18 8AW
REGISTERED NUMBER:	IP13341R (England and Wales)
ACCOUNTANTS:	Newton Magnus Chartered Certified Accountants Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT
BANKERS:	Barclays Bank PLC 204 Lower Blandford Road Broadstone Dorset

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Management Committee present their report with the financial statements of the company for the year ended 30 September 2025.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a British Legion club.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2024 to the date of this report.

Mr A S Clarke  
Mr M Jefferson  
Mr P Oliver

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....  
Mr M Jefferson - Director

Date: .....

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Broadstone Royal British Legion Club Limited for the year ended 30 September 2025 which comprise the Abridged Income Statement, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [accaglobal.com/rulebook](http://accaglobal.com/rulebook).

This report is made solely to the Board of Directors of Broadstone Royal British Legion Club Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Broadstone Royal British Legion Club Limited and state those matters that we have agreed to state to the Board of Directors of Broadstone Royal British Legion Club Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

<https://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Broadstone Royal British Legion Club Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Broadstone Royal British Legion Club Limited. You consider that Broadstone Royal British Legion Club Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Broadstone Royal British Legion Club Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Newton Magnus  
Chartered Certified Accountants  
Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

Date: .....

This page does not form part of the statutory financial statements

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

ABRIDGED INCOME STATEMENT  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 £	2024 £
GROSS PROFIT		265,134	289,384
Administrative expenses		<u>(280,324)</u>	<u>(275,499)</u>
OPERATING (LOSS)/PROFIT	4	(15,190)	13,885
Interest receivable and similar income		<u>3,770</u>	<u>4,050</u>
		(11,420)	17,935
Interest payable and similar expenses		<u>-</u>	<u>(23)</u>
(LOSS)/PROFIT BEFORE TAXATION		(11,420)	17,912
Tax on (loss)/profit		<u>-</u>	<u>-</u>
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		<u><u>(11,420)</u></u>	<u><u>17,912</u></u>

The notes form part of these financial statements

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED (REGISTERED NUMBER: IP13341R)

ABRIDGED BALANCE SHEET  
30 SEPTEMBER 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	6	14,338	15,527
<b>CURRENT ASSETS</b>			
Stocks		5,000	7,500
Debtors		3,145	3,102
Cash at bank and in hand		299,111	299,754
		<u>307,256</u>	<u>310,356</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(34,235)	(27,079)
		<u>273,021</u>	<u>283,277</u>
<b>NET CURRENT ASSETS</b>			
		<u>287,359</u>	<u>298,804</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>287,359</u>	<u>298,804</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	1,233	1,258
Retained earnings	8	286,126	297,546
		<u>287,359</u>	<u>298,804</u>
<b>SHAREHOLDERS' FUNDS</b>			
		<u>287,359</u>	<u>298,804</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 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 notes form part of these financial statements

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED (REGISTERED NUMBER: IP13341R)

ABRIDGED BALANCE SHEET - continued  
30 SEPTEMBER 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 30 September 2025 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr M Jefferson - Director

The notes form part of these financial statements

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. STATUTORY INFORMATION

Broadstone Royal British Legion Club Limited is a Co-operative and community benefit society, limited by shares and registered as a company in England and Wales. The club's registered number and registered office address can be found on the Club Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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", the Co-operative and Community Benefit Societies Act 2014 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is based on cash received net 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.

Freehold property	- 2% on cost
Improvements to property	- Over length of lease
Fixtures and fittings	- 20% on reducing balance
Office equipment	- 20% on reducing balance

Stocks

Stock has been valued at the lower of cost and net realisable value.

Taxation

There was no charge to corporation tax arose during the year or previous year.

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 club operates a defined contribution pension scheme. Contributions payable to the club'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 9 (2024 - 11).

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

4. OPERATING (LOSS)/PROFIT

The operating loss (2024 - operating profit) is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	3,584	3,882
	<u>3,584</u>	<u>3,882</u>

5. AUDIT

As the Broadstone Royal British Legion Club Ltd does not meet the requirements for a statutory audit to be mandatory, the members voted unanimously at the 2019 Annual General Meeting not to have an audit going forward.

6. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 October 2024	701,398
Additions	2,395
	<u>703,793</u>
At 30 September 2025	<u>703,793</u>
<b>DEPRECIATION</b>	
At 1 October 2024	685,871
Charge for year	3,584
	<u>689,455</u>
At 30 September 2025	<u>689,455</u>
<b>NET BOOK VALUE</b>	
At 30 September 2025	<u>14,338</u>
At 30 September 2024	<u>15,527</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2025	2024
Number:	Class:	Nominal value:	£	£
1,051	Ordinary	£1	1,233	1,258
			<u>1,233</u>	<u>1,258</u>

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

8. RESERVES

	Retained earnings £
At 1 October 2024	297,546
Deficit for the year	<u>(11,420)</u>
At 30 September 2025	<u><u>286,126</u></u>

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025		2024	
	£	£	£	£
Turnover				
Bar sales	370,417		394,832	
Game and other machine income	127,356		133,531	
	<u>          </u>	497,773	<u>          </u>	528,363
Cost of sales				
Opening stock	7,500		6,000	
Purchases	168,054		182,809	
Cost of machines	98,552		103,170	
	<u>          </u>		<u>          </u>	
	274,106		291,979	
Closing stock	(5,000)		(7,500)	
	<u>          </u>	269,106	<u>          </u>	284,479
GROSS PROFIT		<u>228,667</u>		<u>243,884</u>
Other income				
Movement in membership	25		(182)	
Subscriptions and memberships	16,896		17,293	
Snooker tables	12,478		13,670	
Miscellaneous income	3,030		8,517	
Net social fund income	4,038		6,202	
Deposit account interest	3,770		4,050	
	<u>          </u>	40,237	<u>          </u>	49,550
		<u>268,904</u>		<u>293,434</u>
Expenditure				
Rent	20,255		16,000	
Rates	690		150	
Water	4,784		762	
Insurance	6,218		5,775	
Light and heat	26,960		38,801	
Repairs to property and equipment	15,116		15,818	
Trade refuse	1,496		1,624	
Cleaning	6,014		2,624	
Premises expenses	1,845		1,955	
Wages	132,343		134,293	
Social security	3,415		1,721	
Pensions contributions	2,219		1,565	
Entertainment	20,088		17,136	
Sky	15,488		12,206	
Telephone	377		252	
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Carried forward	257,308	268,904	250,682	293,434

This page does not form part of the statutory financial statements

BROADSTONE ROYAL BRITISH LEGION  
CLUB LIMITED

TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025		2024	
	£	£	£	£
Brought forward	257,308	268,904	250,682	293,434
Postage, stationery and advertising	1,337		1,389	
Professional clothing	7		25	
Licences and subscriptions	1,491		1,849	
Fines and penalties	400		-	
Computer expenses	3,694		4,302	
Staff training	-		135	
Accountancy	1,250		1,100	
Bookkeeping	4,630		4,480	
HR costs	380		-	
Depreciation of tangible fixed assets				
Fixtures and fittings	1,397		1,467	
Computer equipment	2,187		2,415	
Hire of plant and machinery	2,245		2,068	
Advertising	567		71	
Bad debts	-		1,450	
	<u>          </u>	<u>276,893</u>	<u>          </u>	<u>271,433</u>
		(7,989)		22,001
Finance costs				
Bank charges	3,431		4,066	
PAYE interest	-		23	
	<u>          </u>	<u>3,431</u>	<u>          </u>	<u>4,089</u>
NET (LOSS)/PROFIT		<u><u>(11,420)</u></u>		<u><u>17,912</u></u>

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