Registration number: 03270191

British Biathlon Union

Unaudited Filleted Financial Statements
for the Year Ended 30 June 2023

King Morter Proud and Co Ltd
Chartered Accountants
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

British Biathlon Union

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British Biathlon Union

Company Information

Directors	S Greig RPM Weighill CO Carrier A Miller E Sedgwick A Brighton-Watt E Winfield BJ Freer E F Glover AD Inkster
Company secretary	E Winfield
Registered office	Kings Arms Vaults Watton Brecon Powys LD3 7EF
Accountants	King Morter Proud and Co Ltd Chartered Accountants Kings Arms Vaults Watton Brecon Powys LD3 7EF

British Biathlon Union

(Registration number: 03270191)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	4	2,392	4,785
Current assets			
Cash at bank and in hand		4,759	39,398
Creditors: Amounts falling due within one year	5	(3,349)	(1,632)
Net current assets		1,410	37,766
Net assets		3,802	42,551
Capital and reserves			
Retained earnings		3,802	42,551
Shareholders' funds		3,802	42,551

For the financial year ending 30 June 2023 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 14 March 2024 and signed on its behalf by:

.....

E Winfield

Company secretary and director

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

These financial statements were authorised for issue by the Board on 14 March 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Equipment	33% per annum on cost
Motor vehicles	20% per annum on cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2022 - 0).

4 Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation			
At 1 July 2022	3,024	16,268	19,292
At 30 June 2023	3,024	16,268	19,292
Depreciation			
At 1 July 2022	3,024	11,483	14,507
Charge for the year	-	2,393	2,393
At 30 June 2023	3,024	13,876	16,900
Carrying amount			
At 30 June 2023	-	2,392	2,392
At 30 June 2022	-	4,785	4,785

5 Creditors

Creditors: amounts falling due within one year

	2023 £	2022 £
Due within one year		
Trade creditors	2,401	-
Accruals and deferred income	948	1,632
	3,349	1,632

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

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.