REGISTERED NUMBER: 05123787 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

FOR

MAKE US A BREW LTD

MAKE US A BREW LTD (REGISTERED NUMBER: 05123787)

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for the Year Ended 31 March 2018

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MAKE US A BREW LTD

COMPANY INFORMATION
for the Year Ended 31 March 2018

DIRECTORS:	A M Carthy G W McClarnan
SECRETARY:	G W McClarnan
REGISTERED OFFICE:	18 Sparkle Street Manchester M1 2NA
REGISTERED NUMBER:	05123787 (England and Wales)
ACCOUNTANTS:	Connaughton & Co Boulton House 17 - 21 Chorlton Street Manchester M1 3HY

MAKE US A BREW LTD (REGISTERED NUMBER: 05123787)

BALANCE SHEET
31 March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Tangible assets	4		19,662		19,470
CURRENT ASSETS					
Stocks		10,000		10,000	
Debtors	5	471,516		481,330	
Cash at bank and in hand		68,350		8,721	
		549,866		500,051	
CREDITORS					
Amounts falling due within one year	6	482,912		455,948	
NET CURRENT ASSETS			66,954		44,103
TOTAL ASSETS LESS CURRENT LIABILITIES			86,616		63,573
PROVISIONS FOR LIABILITIES	7		3,499		3,590
NET ASSETS			83,117		59,983
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings	9		83,017		59,883
SHAREHOLDERS' FUNDS			83,117		59,983

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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

continued...

BALANCE SHEET - continued
31 March 2018

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 21 December 2018 and were signed on its behalf by:

G W McClarnan - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2018

1. **STATUTORY INFORMATION**

Make Us A Brew Ltd is a private company, limited by shares , registered in England and Wales. 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.

Turnover
Turnover represents net invoiced sales of goods and services, excluding 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.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 25% on reducing balance

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.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2018

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2017	51,234	17,828	2,663	71,725
Additions	6,316	-	-	6,316
At 31 March 2018	57,550	17,828	2,663	78,041
DEPRECIATION				
At 1 April 2017	36,767	14,603	885	52,255
Charge for year	5,196	484	444	6,124
At 31 March 2018	41,963	15,087	1,329	58,379
NET BOOK VALUE				
At 31 March 2018	15,587	2,741	1,334	19,662
At 31 March 2017	14,467	3,225	1,778	19,470

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Trade debtors	119,204	144,393
Other debtors	-	7,330
S455 tax recoverable	5,484	5,484
Related companies	292,383	284,884
VAT	54,258	38,026
Prepayments and accrued income	187	1,213
	471,516	481,330

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Bank loans and overdrafts	-	32
Trade creditors	8,711	19,619
Tax	15,134	9,679
Other creditors	76	76
Related companies	109,859	73,629
Directors' current accounts	62,403	41,197
Accruals and deferred income	286,729	311,716
	482,912	455,948

7. **PROVISIONS FOR LIABILITIES**

	31.3.18	31.3.17
	£	£
Deferred tax	3,499	3,590

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7. **PROVISIONS FOR LIABILITIES - continued**

	Deferred tax
	£
Balance at 1 April 2017	3,590
Accelerated capital allowances	(91)
Balance at 31 March 2018	3,499

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.18 £	31.3.17 £
100	Ordinary	£1	100	100

9. **RESERVES**

	Retained earnings
	£
At 1 April 2017	59,883
Profit for the year	78,134
Dividends	(55,000)
At 31 March 2018	83,017

10. **RELATED PARTY DISCLOSURES**

4244 Limited
As at 31 March 2018, £1,263 (2017: £1,263) was owed by 4244 Limited, a company wholly owned by Casual Manna Limited.

Casual Manna Limited
As at 31 March 2018, £173,098 (2017: £173,098) was owed by Casual Manna Limited, a company controlled by the directors.

Proper Tea Investments Limited
As at 31 March 2018, £65,295 (2017: £64,593) was owed by Proper Tea Investments Limited, a company wholly owned by G W McClarnan.

Sparklestreet HQ Limited
As at 31 March 2018, £109,859 (2017: £73,629) was owed to Sparklestreet HQ Limited, a company wholly owned by G W McClarnan. Included within the profit and loss account are management charges of £63,347 (2017: £53,760) payable to Sparklestreet HQ Limited.

Sparklestreet Projects Limited
As at 31 March 2018, £52,728 (2017: £45,930) was owed by Sparklestreet Projects Limited, a company controlled by G W McClarnan.

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.