REGISTERED NUMBER: 05968310 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 OCTOBER 2013

FOR

CLEAR BREW LIMITED

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CLEAR BREW LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2013

DIRECTOR:	S Trezona
SECRETARY:	
REGISTERED OFFICE:	The Old School The Stennack St Ives Cornwall TR26 1QU
REGISTERED NUMBER:	05968310 (England and Wales)
ACCOUNTANTS:	Greenwood Wilson The Old School The Stennack St Ives Cornwall TR26 1QU

ABBREVIATED BALANCE SHEET
31 OCTOBER 2013

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Intangible assets	2		13,125		17,500
Tangible assets	3		5,965		1,577
			19,090		19,077
CURRENT ASSETS					
Stocks		1,000		500	
Debtors		10,592		7,810	
Cash at bank		15,230		-	
		26,822		8,310	
CREDITORS					
Amounts falling due within one year		25,996		26,231	
NET CURRENT ASSETS/(LIABILITIES)			826		(17,921)
TOTAL ASSETS LESS CURRENT LIABILITIES			19,916		1,156
CAPITAL AND RESERVES					
Called up share capital	4		103		103
Profit and loss account			19,813		1,053
SHAREHOLDERS' FUNDS			19,916		1,156

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 10 June 2014 and were signed by:

S Trezona - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2013

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2012 and 31 October 2013	43,750
AMORTISATION	
At 1 November 2012	26,250
Amortisation for year	4,375
At 31 October 2013	30,625
NET BOOK VALUE	
At 31 October 2013	13,125
At 31 October 2012	17,500

continued...

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 November 2012	2,303
Additions	7,500
Disposals	(1,600)
At 31 October 2013	8,203
DEPRECIATION	
At 1 November 2012	726
Charge for year	1,912
Eliminated on disposal	(400)
At 31 October 2013	2,238
NET BOOK VALUE	
At 31 October 2013	5,965
At 31 October 2012	1,577

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	£1	100	100
1	Ordinary A	£1	1	1
1	Ordinary B	£1	1	1
1	Ordinary C	£1	1	1
			103	103

5. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The overdrawn directors current account was repaid within 9 months of the year end.

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.