REGISTERED NUMBER: 05968310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2017

FOR

CLEAR BREW LIMITED

Greenwood Wilson
The Old School
The Stennack
St Ives
Cornwall
TR26 1QU

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FOR THE YEAR ENDED 31 OCTOBER 2017

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CLEAR BREW LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2017

DIRECTOR:	S Trezona
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

BALANCE SHEET
31 OCTOBER 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		4,007		5,578
			4,007		5,578
CURRENT ASSETS					
Stocks		1,000		1,000	
Debtors	6	60,064		26,453	
Cash at bank		3,151		31,305	
		64,215		58,758	
CREDITORS					
Amounts falling due within one year	7	51,461		46,223	
NET CURRENT ASSETS			12,754		12,535
TOTAL ASSETS LESS CURRENT LIABILITIES			16,761		18,113
CAPITAL AND RESERVES					
Called up share capital	8		103		103
Retained earnings			16,658		18,010
SHAREHOLDERS' FUNDS			16,761		18,113

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 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 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 director on 30 July 2018 and were signed by:

S Trezona - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

1. STATUTORY INFORMATION

Clear Brew Limited 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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
Computer equipment	- Straight line over 3 years

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 .

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4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 November 2016 and 31 October 2017	43,750
AMORTISATION	
At 1 November 2016 and 31 October 2017	43,750
NET BOOK VALUE	
At 31 October 2017	-
At 31 October 2016	-

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 November 2016 and 31 October 2017	703	10,300	1,286	12,289
DEPRECIATION				
At 1 November 2016	455	5,827	429	6,711
Charge for year	25	1,118	428	1,571
At 31 October 2017	480	6,945	857	8,282
NET BOOK VALUE				
At 31 October 2017	223	3,355	429	4,007
At 31 October 2016	248	4,473	857	5,578

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	55,064	21,453
Other debtors	5,000	5,000
	60,064	26,453

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts	7,048	9,456
Trade creditors	2,350	1,999
Tax	20,288	16,698
Social security and other taxes	244	406
VAT	19,315	16,247
Directors' current accounts	2,216	1,417
	51,461	46,223

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8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
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

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.