REGISTERED NUMBER: 07100113 (England and Wales)

Financial Statements

for the Year Ended 31 August 2018

for

Merlin Brewing Company Limited

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for the Year Ended 31 August 2018

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Company Information
for the Year Ended 31 August 2018

DIRECTORS:	D Peart Mrs S Peart
SECRETARY:	Mrs S Peart
REGISTERED OFFICE:	Logica House 52 Bessancourt Holmes Chapel Crewe Cheshire CW4 7NB
REGISTERED NUMBER:	07100113 (England and Wales)
ACCOUNTANTS:	John Greenall & Co Limited 20 Crewe Road Sandbach Cheshire CW11 4NE

Balance Sheet
31 August 2018

	Notes	31.8.18 £	£	31.8.17 £	£
FIXED ASSETS					
Tangible assets	4		35,622		31,658
CURRENT ASSETS					
Stocks		7,052		6,824	
Debtors	5	56,727		71,040	
Cash at bank and in hand		51,697		48,811	
		115,476		126,675	
CREDITORS					
Amounts falling due within one year	6	44,119		30,141	
NET CURRENT ASSETS			71,357		96,534
TOTAL ASSETS LESS CURRENT LIABILITIES			106,979		128,192
CREDITORS					
Amounts falling due after more than one year	7		-		(33,200)
PROVISIONS FOR LIABILITIES			(6,940)		(6,015)
NET ASSETS			100,039		88,977
CAPITAL AND RESERVES					
Called up share capital			120		120
Retained earnings			99,919		88,857
SHAREHOLDERS' FUNDS			100,039		88,977

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 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 August 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 30 May 2019 and were signed on its behalf by:

D Peart - Director

Mrs S Peart - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 August 2018

1. STATUTORY INFORMATION

Merlin Brewing Company 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

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	- 15% on reducing balance
Motor vehicles	- 20% 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.

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 3 (2017 - 2) .

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Notes to the Financial Statements - continued
for the Year Ended 31 August 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Totals
	£	£	£
COST			
At 1 September 2017	71,437	4,300	75,737
Additions	1,271	10,499	11,770
Disposals	-	(4,300)	(4,300)
At 31 August 2018	72,708	10,499	83,207
DEPRECIATION			
At 1 September 2017	40,681	3,398	44,079
Charge for year	4,804	2,100	6,904
Eliminated on disposal	-	(3,398)	(3,398)
At 31 August 2018	45,485	2,100	47,585
NET BOOK VALUE			
At 31 August 2018	27,223	8,399	35,622
At 31 August 2017	30,756	902	31,658

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade debtors	56,727	71,040

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Bank loans and overdrafts	279	1,517
Trade creditors	1,890	1,958
Taxation and social security	16,992	19,432
Other creditors	24,958	7,234
	44,119	30,141

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.18	31.8.17
	£	£
Other creditors	-	33,200

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.