REGISTERED NUMBER: 08468430 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE PERIOD 2ND APRIL 2013 TO 30TH APRIL 2014

FOR

BRASS CASTLE BREWERY LIMITED

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FOR THE PERIOD 2ND APRIL 2013 TO 30TH APRIL 2014

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BRASS CASTLE BREWERY LIMITED

COMPANY INFORMATION
FOR THE PERIOD 2ND APRIL 2013 TO 30TH APRIL 2014

DIRECTORS:	I C Goodall P J R Saltonstall
REGISTERED OFFICE:	3 & 4 Park Court Riccall Road Escrick York North Yorkshire YO19 6ED
REGISTERED NUMBER:	08468430 (England and Wales)
ACCOUNTANTS:	CGA Chartered Certified Accountants 3 & 4 Park Court Riccall Road Escrick York North Yorkshire YO19 6ED

ABBREVIATED BALANCE SHEET
30TH APRIL 2014

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		94,702
CURRENT ASSETS			
Stocks		5,065	
Debtors		17,631	
Cash at bank and in hand		3,856	
		26,552	
CREDITORS			
Amounts falling due within one year		50,560	
NET CURRENT LIABILITIES			(24,008)
TOTAL ASSETS LESS CURRENT LIABILITIES			70,694
CREDITORS			
Amounts falling due after more than one year			(110,000)
PROVISIONS FOR LIABILITIES			(10,748)
NET LIABILITIES			(50,054)
CAPITAL AND RESERVES			
Called up share capital	3		100
Profit and loss account			(50,154)
SHAREHOLDERS' FUNDS			(50,054)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th April 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th April 2014 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 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 Board of Directors on 30th November 2014 and were signed on its behalf by:

I C Goodall - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 2ND APRIL 2013 TO 30TH APRIL 2014

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 products, excluding value added tax.

Revenue is recognised once the goods have been completed and where it is virtually certain that payment will be received.

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

Improvements to property	- 10% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 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. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	124,119
Disposals	(7,550)
At 30th April 2014	116,569
DEPRECIATION	
Charge for period	21,867
At 30th April 2014	21,867
NET BOOK VALUE	
At 30th April 2014	94,702

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

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

100 Ordinary shares of £1 were issued during the period for cash of £ 100 .

continued...

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

During the year under review the directors made transactions with the company.

Mr I Goodall

The company made advances totalling £50 and this was offset by credits totalling £86,491.

At the year end, the amount owed to the director was £86,441 and this is included within other creditors.

Mr P Saltonstall

The company made advances totalling £50 and this was offset by credits totalling £63,273.

At the year end, the amount owed to the director was £63,223 and this is included within other creditors.

Of the total amount outstanding, £110,000 is included within non current liabilities and £39,664 within current liabilities.

These balances have no interest charged thereon.

There are no conditions attached to advances to the directors, however, they must ensure that this is not detrimental to the company.

5. GOING CONCERN

Despite the company showing net liabilities, the financial statements have been prepared on a going concern basis. The director will continue to support the company for a period in excess of twelve months from the date of approval of these financial statements.

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.