

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2016

FOR

BRASS CASTLE BREWERY LIMITED

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FOR THE YEAR ENDED 30TH APRIL 2016**

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BRASS CASTLE BREWERY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH APRIL 2016

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 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		2,728		3,637
Tangible assets	3		<u>92,986</u>		<u>97,864</u>
			95,714		101,501
CURRENT ASSETS					
Stocks		15,841		11,629	
Debtors		79,424		60,636	
Cash at bank and in hand		<u>26,094</u>		<u>12,155</u>	
		121,359		84,420	
CREDITORS					
Amounts falling due within one year		<u>110,777</u>		<u>87,586</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>10,582</u>		<u>(3,166)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			106,296		98,335
CREDITORS					
Amounts falling due after more than one year			(77,790)		(121,035)
PROVISIONS FOR LIABILITIES			<u>(9,770)</u>		<u>-</u>
NET ASSETS/(LIABILITIES)			<u>18,736</u>		<u>(22,700)</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			<u>18,636</u>		<u>(22,800)</u>
SHAREHOLDERS' FUNDS			<u>18,736</u>		<u>(22,700)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2016 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 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.
- (b)

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 12th October 2016 and were signed on its behalf by:

I C Goodall - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2016**

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 January 2015).

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
Motor vehicles	- 25% 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.

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**COST**

At 1st May 2015
and 30th April 2016

Total
£

4,849

AMORTISATION

At 1st May 2015
Amortisation for year
At 30th April 2016

1,212

909

2,121

NET BOOK VALUE

At 30th April 2016
At 30th April 2015

2,728

3,637

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30TH APRIL 2016

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st May 2015	143,598
Additions	<u>18,260</u>
At 30th April 2016	<u>161,858</u>
DEPRECIATION	
At 1st May 2015	45,734
Charge for year	<u>23,138</u>
At 30th April 2016	<u>68,872</u>
NET BOOK VALUE	
At 30th April 2016	<u>92,986</u>
At 30th April 2015	<u>97,864</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2016 £	2015 £
Number:	Class:			
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. 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 £21,894 (2015 - £9,320) and this was offset by credits totalling £nil (2015 - £14,150).

At the year end, the amount owed to the director was £69,377 (2015 - £91,271) and this is included within other creditors.

Mr P Saltonstall

The company made advances totalling £15,318 (2015 - £11,299) and this was offset by credits totalling £nil (2015 - £4,950).

At the year end, the amount owed to the director was £41,556 (2015 - £56,874) and this is included within other creditors.

Of the total amount outstanding, £70,363 (2015 - £110,000) is included within non current liabilities and £40,570 (2015 - £38,664) 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.

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.