REGISTERED NUMBER: 09352021 (England and Wales)

Unaudited Financial Statements

for the Year Ended 30 November 2018

for

Hogshead Brewhouse Limited

Previously known as
Hoggshead Brewhouse Limited

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for the Year Ended 30 November 2018

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Company Information
for the Year Ended 30 November 2018

DIRECTOR:	C M Smith
REGISTERED OFFICE:	3 Upper Wood Nook Sowerby Bridge HX6 3RY
REGISTERED NUMBER:	09352021 (England and Wales)
ACCOUNTANTS:	Lindley Adams Limited Chartered Accountants 28 Prescott Street Halifax West Yorkshire HX1 2LG

Balance Sheet
30 November 2018

	Notes	30.11.18 £	£	30.11.17 £	£
FIXED ASSETS					
Tangible assets	4		**197,305**		158,891
CURRENT ASSETS					
Stocks		**28,287**		21,001	
Debtors	5	**22,063**		44,791	
Cash at bank and in hand		**223,657**		150,553	
		274,007		216,345	
CREDITORS					
Amounts falling due within one year	6	**116,466**		93,094	
NET CURRENT ASSETS			**157,541**		123,251
TOTAL ASSETS LESS CURRENT LIABILITIES			**354,846**		282,142
CREDITORS					
Amounts falling due after more than one year	7		**(1,989)**		(4,132)
PROVISIONS FOR LIABILITIES			**(27,777)**		(24,489)
NET ASSETS			**325,080**		253,521
CAPITAL AND RESERVES					
Called up share capital			**101**		100
Retained earnings			**324,979**		253,421
SHAREHOLDERS' FUNDS			**325,080**		253,521

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2018 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 8 April 2019 and were signed by:

C M Smith - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 November 2018

1. STATUTORY INFORMATION

Hogshead Brewhouse 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.

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 etc - 25% on reducing balance, 15% on reducing balance and 10% 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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2017 - 13) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 December 2017	**234,411**
Additions	**92,548**
At 30 November 2018	**326,959**
DEPRECIATION	
At 1 December 2017	**75,520**
Charge for year	**54,134**
At 30 November 2018	**129,654**
NET BOOK VALUE	
At 30 November 2018	**197,305**
At 30 November 2017	158,891

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.18	30.11.17
	£	£
Other debtors	**22,063**	44,791

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.18	30.11.17
	£	£
Hire purchase contracts (see note 8)	**1,984**	1,818
Trade creditors	**29,050**	34,707
Taxation and social security	**41,627**	29,718
Other creditors	**43,805**	26,851
	116,466	93,094

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

	30.11.18	30.11.17
	£	£
Hire purchase contracts (see note 8)	**1,989**	4,132

8. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	30.11.18	30.11.17
	£	£
Gross obligations repayable:		
Within one year	**2,238**	2,238
Between one and five years	**2,052**	4,477
	4,290	6,715
Finance charges repayable:		
Within one year	**254**	420
Between one and five years	**63**	345
	317	765
Net obligations repayable:		
Within one year	**1,984**	1,818
Between one and five years	**1,989**	4,132
	3,973	5,950

	Non-cancellable operating leases	
	30.11.18	30.11.17
	£	£
Within one year	**5,044**	5,044
Between one and five years	**9,248**	14,292
	14,292	19,336

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 November 2018 and 30 November 2017:

	30.11.18	30.11.17
	£	£
C M Smith		
Balance outstanding at start of year	**29,058**	-
Amounts advanced	**4,786**	44,035
Amounts repaid	**(47,467)**	(14,977)
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**(13,623)**	29,058

10. RELATED PARTY DISCLOSURES

The company rented the business premises from the director during the year for £25,000 (2017 - £25,000)

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.