

SMALL BEER BREW CO. LTD

Registered Number
10185708
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2023

SMALL BEER BREW CO. LTD

Company Information for the year from 1 April 2022 to 31 March 2023

Directors

GARROOD, Duncan

GRUNDY, James John

JAMES, Felix Trewartha

SMITH, Alexander David

ZAMBAKIDES, Zoe Alicia

Registered Address

70-72 Verney Road

London

SE16 3DH

Registered Number

10185708 (England and Wales)

SMALL BEER BREW CO. LTD

Balance Sheet as at 31 March 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	5	201,995	259,105
		<u>201,995</u>	<u>259,105</u>
Current assets			
Stocks		164,033	273,028
Debtors		203,699	117,125
Cash at bank and on hand		143,623	63,827
		<u>511,355</u>	<u>453,980</u>
Creditors amounts falling due within one year		<u>(363,006)</u>	<u>(395,138)</u>
Net current assets (liabilities)		<u>148,349</u>	<u>58,842</u>
Total assets less current liabilities		<u>350,344</u>	<u>317,947</u>
Creditors amounts falling due after one year		(22,500)	(35,000)
Net assets		<u>327,844</u>	<u>282,947</u>
Capital and reserves			
Called up share capital		166,164	159,901
Share premium		3,456,116	2,646,668
Profit and loss account		(3,294,436)	(2,523,622)
		<u>)</u>	<u>)</u>
Shareholders' funds		<u>327,844</u>	<u>282,947</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Board of Directors on 28 March 2024, and are signed on its behalf by:

GRUNDY, James John
Director

JAMES, Felix Trewartha
Director

Registered Company No. 10185708

SMALL BEER BREW CO. LTD
Notes to the Financial Statements
for the year ended 31 March 2023

1. Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Compliance with applicable reporting framework

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

3. Accounting policies

Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)
Plant and machinery	25
Office Equipment	20

Stocks policy

Stocks are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

4. Employee information

	2023	2022
Average number of employees during the year	14	12

5. Property, plant and equipment

	Total
	£
Cost or valuation	
At 01 April 22	636,774
Additions	8,786
Disposals	(659)
At 31 March 23	<u>644,902</u>
Depreciation and impairment	
At 01 April 22	377,669
Charge for year	65,361
On disposals	(124)
At 31 March 23	<u>442,907</u>
Net book value	
At 31 March 23	<u>201,995</u>
At 31 March 22	<u>259,105</u>

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.