

SMALL BEER BREW CO. LTD

Registered Number
10185708
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2024

SMALL BEER BREW CO. LTD

Company Information for the year from 1 April 2023 to 31 March 2024

Directors

GRUNDY, James John

JAMES, Felix Trewartha

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 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	3	163,216	201,995
		<u>163,216</u>	<u>201,995</u>
Current assets			
Stocks		253,578	164,033
Debtors		241,801	203,698
Cash at bank and on hand		126,391	143,623
		<u>621,770</u>	<u>511,354</u>
Creditors amounts falling due within one year		<u>(464,350)</u>	<u>(363,006)</u>
Net current assets (liabilities)		<u>157,420</u>	<u>148,348</u>
Total assets less current liabilities		<u>320,636</u>	<u>350,343</u>
Creditors amounts falling due after one year		(12,500)	(22,500)
Net assets		<u>308,136</u>	<u>327,843</u>
Capital and reserves			
Called up share capital		170,310	166,164
Share premium		3,589,195	3,298,546
Other reserves		470,144	176,912
Profit and loss account		(3,921,513)	(3,313,779)
		<u>)</u>	<u>)</u>
Shareholders' funds		<u>308,136</u>	<u>327,843</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 under section 444 (5A) Companies Act 2006.

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 12 December 2024, and are signed on its behalf by:

JAMES, Felix Trewartha

Director

Registered Company No. 10185708

SMALL BEER BREW CO. LTD

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies

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.

Statement of compliance

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.

Revenue from sale of goods

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.

Employee benefits

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

Foreign currency translation

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.

Tangible fixed assets and depreciation

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 and work in progress

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

2. Average number of employees

	2024	2023
Average number of employees during the year	19	14

3. Tangible fixed assets

	Total
	£
Cost or valuation	
At 01 April 23	644,902
Additions	12,960
Disposals	(381)
At 31 March 24	<u>657,481</u>
Depreciation and impairment	
At 01 April 23	442,907
Charge for year	51,495
On disposals	(137)
At 31 March 24	<u>494,265</u>
Net book value	
At 31 March 24	<u>163,216</u>
At 31 March 23	<u>201,995</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.