

Unaudited Financial Statements
for the Period 18 February 2024 to 28 February 2025
for
UK Beer Dispense Ltd

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for the Period 18 February 2024 to 28 February 2025

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Company Information
for the Period 18 February 2024 to 28 February 2025

DIRECTOR: D A Parry

SECRETARY:

REGISTERED OFFICE: Horley Green House
Horley Green Road
Claremount
Halifax
West Yorkshire
HX3 6AS

REGISTERED NUMBER: 15499310 (England and Wales)

ACCOUNTANTS: Horley Green Chartered Accountants
Horley Green House
Horley Green Road
Claremount
Halifax
West Yorkshire
HX3 6AS

Balance Sheet
28 February 2025

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		28,550
CURRENT ASSETS			
Stocks		1,200	
Debtors	5	9,008	
Cash at bank		<u>1,348</u>	
		11,556	
CREDITORS			
Amounts falling due within one year	6	<u>19,734</u>	
NET CURRENT LIABILITIES			<u>(8,178)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			20,372
PROVISIONS FOR LIABILITIES	7		<u>5,424</u>
NET ASSETS			<u><u>14,948</u></u>
CAPITAL AND RESERVES			
Called up share capital			100
Retained earnings			<u>14,848</u>
SHAREHOLDERS' FUNDS			<u><u>14,948</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 28 February 2025 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 applicable to companies subject to the small companies regime.

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 and authorised for issue on 18 November 2025 and were signed by:

K Haigh - Director

**Notes to the Financial Statements
for the Period 18 February 2024 to 28 February 2025**

1. STATUTORY INFORMATION

UK Beer Dispense Ltd 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the net amount receivable for goods supplied and services provided, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

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	- 15% on reducing balance
Motor vehicles	- 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.

Taxation

Taxation for the period 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 period 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.

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 period was 2.

Notes to the Financial Statements - continued
for the Period 18 February 2024 to 28 February 2025

4. TANGIBLE FIXED ASSETS			
	Plant and machinery £	Motor vehicles £	Totals £
COST			
Additions	<u>23,000</u>	<u>12,000</u>	<u>35,000</u>
At 28 February 2025	<u>23,000</u>	<u>12,000</u>	<u>35,000</u>
DEPRECIATION			
Charge for period	<u>3,450</u>	<u>3,000</u>	<u>6,450</u>
At 28 February 2025	<u>3,450</u>	<u>3,000</u>	<u>6,450</u>
NET BOOK VALUE			
At 28 February 2025	<u>19,550</u>	<u>9,000</u>	<u>28,550</u>
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Trade debtors			£ <u>9,008</u>
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
VAT			£ 1,854
Directors' loan accounts			<u>17,880</u> <u>19,734</u>
7. PROVISIONS FOR LIABILITIES			
Deferred tax			£ <u>5,424</u>
			Deferred tax
Deferred Tax			£ <u>5,424</u>
Balance at 28 February 2025			<u>5,424</u>
8. RELATED PARTY DISCLOSURES			
The company is controlled by the company director.			

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.