

**BEERS WINES & SPIRITS LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**BEERS WINES & SPIRITS LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BEERS WINES & SPIRITS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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<b>Director</b>	R P Hill
<b>Company Number</b>	06002433 (England and Wales)
<b>Registered Office</b>	2-4 Stoneleigh Park Road  Epsom Surrey KT19 0QT United Kingdom
<b>Accountants</b>	Sloane Winckless & Co Chartered Accountants 2-4 Stoneleigh Park Road Epsom Surrey KT19 0QT

**BEERS WINES & SPIRITS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	5,873	5,201
<b>Current assets</b>			
Inventories		42,482	43,401
Debtors	<u>5</u>	9,964	8,897
Cash at bank and in hand		58,691	68,754
		<u>111,137</u>	<u>121,052</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(115,884)	(125,039)
<b>Net current liabilities</b>		<u>(4,747)</u>	<u>(3,987)</u>
<b>Total assets less current liabilities</b>		1,126	1,214
<b>Provisions for liabilities</b>			
Deferred tax		(1,116)	(988)
<b>Net assets</b>		<u>10</u>	<u>226</u>
<b>Capital and reserves</b>			
Called up share capital		6	6
Profit and loss account		4	220
<b>Shareholders' funds</b>		<u>10</u>	<u>226</u>

For the year ending 30 April 2023 the company was entitled to exemption from audit 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 29 June 2023 and were signed on its behalf by

R P Hill  
Director

Company Registration No. 06002433

**BEERS WINES & SPIRITS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**1 Statutory information**

Beers Wines & Spirits Limited is a private company, limited by shares, registered in England and Wales, registration number 06002433. The registered office is 2-4 Stoncleigh Park Road, , Epsom, Surrey, KT19 0QT, United Kingdom.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	25% per annum of a reducing balance basis
Fixtures & fittings	33.33%, 20% & 10% per annum on a straight line basis

***Stock***

Stocks are valued at the lower of cost and net realisable value.

***Deferred taxation***

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

***Taxation***

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted.

**BEERS WINES & SPIRITS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**4 Tangible fixed assets**

	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 May 2022	7,324	12,247	19,571
Additions	-	2,721	2,721
At 30 April 2023	7,324	14,968	22,292
<b>Depreciation</b>			
At 1 May 2022	4,234	10,136	14,370
Charge for the year	773	1,276	2,049
At 30 April 2023	5,007	11,412	16,419
<b>Net book value</b>			
At 30 April 2023	2,317	3,556	5,873
At 30 April 2022	3,090	2,111	5,201

**5 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	4,773	4,397
Other debtors	5,191	4,500
	9,964	8,897

**6 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	25,982	23,981
Taxes and social security	2,292	6,913
Other creditors	87,610	94,145
	115,884	125,039

**7 Transactions with related parties**

The company was under the control of Mr. R.P. Hill who is the sole director and owns 100% of the issued share capital.

At the balance sheet date, the company owed Mr. R.P. Hill £84,610 (2022 - £89,436).

Dividends were paid as follows:-

R.P. Hill - £11,500 (2022 - £33,000)

**8 Average number of employees**

During the year the average number of employees was 1 (2022: 1).

