

Registered number
06090608

Brampton Brewery Ltd

Filleted Accounts

28 February 2023

Brampton Brewery Ltd**Registered number:** 06090608**Balance Sheet****as at 28 February 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	16,233	23,511
Current assets			
Stocks		12,200	12,200
Debtors	4	33,099	79,975
Cash at bank and in hand		56,495	56,962
		<u>101,794</u>	<u>149,137</u>
Creditors: amounts falling due within one year	5	(24,853)	(30,977)
#NAME?		<u>76,941</u>	<u>118,160</u>
Total assets less current liabilities		<u>93,174</u>	<u>141,671</u>
Creditors: amounts falling due after more than one year	6	(19,400)	(73,400)
#NAME?		<u>73,774</u>	<u>68,271</u>
Capital and reserves			
Called up share capital		48	48
Profit and loss account		73,726	68,223
Shareholders' funds		<u>73,774</u>	<u>68,271</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

C Radford

Director

Approved by the board on 4 October 2023

Brampton Brewery Ltd
Notes to the Accounts
for the year ended 28 February 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. 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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold improvements	over 10 years
Plant and machinery	over 7 years
Office equipment	over 5 years
Motors	over 4 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

	Number	Number
Average number of persons employed by the company	4	4
3 Tangible fixed assets		
	Plant and machinery etc £	Motor vehicles £ Total £
Cost		
At 1 March 2022	114,815	9,000 123,815
At 28 February 2023	114,815	9,000 123,815
Depreciation		
At 1 March 2022	97,484	2,820 100,304
Charge for the year	5,210	2,068 7,278
At 28 February 2023	102,694	4,888 107,582
Net book value		
At 28 February 2023	12,121	4,112 16,233
At 28 February 2022	17,331	6,180 23,511
4 Debtors		
	2023 £	2022 £
Trade debtors	28,661	27,172
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	50,000
Other debtors	4,438	2,803
	33,099	79,975
5 Creditors: amounts falling due within one year		
	2023 £	2022 £
Trade creditors	11,486	8,695
Corporation tax	4,878	7,556
Other taxes and social security costs	7,389	10,952
Other creditors	1,100	3,774
	24,853	30,977
6 Creditors: amounts falling due after one year		
	2023 £	2022 £
Directors loan accounts	19,400	23,400
Bounce back loan	-	50,000

7 Other information

Brampton Brewery Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Unit 5 Chatsworth Business Park,
Chatsworth Road,
Chesterfield,
Derbyshire
S4 2AR

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.