REGISTERED NUMBER: 07100113 (England and Wales)

Abbreviated Accounts

for the Year Ended 31 August 2014

for

Merlin Brewing Company Limited

Contents of the Abbreviated Accounts
for the Year Ended 31 August 2014

Company Information
for the Year Ended 31 August 2014

DIRECTORS:	D Peart Mrs S Peart
SECRETARY:	Mrs S Peart
REGISTERED OFFICE:	Logica House 52 Bessancourt Holmes Chapel Crewe Cheshire CW4 7NB
REGISTERED NUMBER:	07100113 (England and Wales)
ACCOUNTANTS:	John Greenall & Co Limited 20 Crewe Road Sandbach Cheshire CW11 4NE

Abbreviated Balance Sheet
31 August 2014

		31.8.14		31.8.13	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		28,614		33,793
CURRENT ASSETS					
Stocks		4,219		3,975	
Debtors		43,660		27,344	
Cash at bank and in hand		38,517		21,955	
		86,396		53,274	
CREDITORS					
Amounts falling due within one year		53,428		38,663	
NET CURRENT ASSETS			32,968		14,611
TOTAL ASSETS LESS CURRENT LIABILITIES			61,582		48,404
CREDITORS					
Amounts falling due after more than one year			(33,200)		(33,200)
PROVISIONS FOR LIABILITIES			(5,723)		(6,759)
NET ASSETS			22,659		8,445
CAPITAL AND RESERVES					
Called up share capital	3		120		120
Profit and loss account			22,539		8,325
SHAREHOLDERS' FUNDS			22,659		8,445

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 August 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 24 June 2015 and were signed on its behalf by:

D Peart - Director

Mrs S Peart - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2014

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

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	- 20% 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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2013	
and 31 August 2014	54,593
DEPRECIATION	
At 1 September 2013	20,800
Charge for year	5,179
At 31 August 2014	25,979
NET BOOK VALUE	
At 31 August 2014	28,614
At 31 August 2013	33,793

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.14 £	31.8.13 £
120	Ordinary	£1	120	120