

Registered Number 07100113

MERLIN BREWING COMPANY LTD

Abbreviated Accounts

31 August 2012

Abbreviated Balance Sheet as at 31 August 2012

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	43,755	44,414
		<u>43,755</u>	<u>44,414</u>
Current assets			
Stocks		4,275	3,800
Debtors		3,275	7,686
Cash at bank and in hand		7,422	6,118
		<u>14,972</u>	<u>17,604</u>
Creditors: amounts falling due within one year		(29,822)	(35,794)
Net current assets (liabilities)		<u>(14,850)</u>	<u>(18,190)</u>
Total assets less current liabilities		<u>28,905</u>	<u>26,224</u>
Creditors: amounts falling due after more than one year		(39,200)	(39,200)
Provisions for liabilities		(7,215)	(8,883)
Total net assets (liabilities)		<u>(17,510)</u>	<u>(21,859)</u>
Capital and reserves			
Called up share capital	3	120	120
Profit and loss account		(17,630)	(21,979)
Shareholders' funds		<u>(17,510)</u>	<u>(21,859)</u>

- For the year ending 31 August 2012 the company was entitled to exemption 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.

Approved by the Board on 30 May 2013

And signed on their behalf by:

David Peart, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents net invoiced sales of goods excluding value added tax

Tangible assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 15% on reducing balance

Motor vehicles 20% on reducing balance

2 Tangible fixed assets

	£
Cost	
At 1 September 2011	52,505
Additions	7,755
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2012	<u>60,260</u>
Depreciation	
At 1 September 2011	8,091
Charge for the year	8,414
On disposals	-
At 31 August 2012	<u>16,505</u>
Net book values	
At 31 August 2012	<u><u>43,755</u></u>
At 31 August 2011	<u><u>44,414</u></u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2012	2011
	£	£
120 Ordinary shares of £1 each	120	120

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