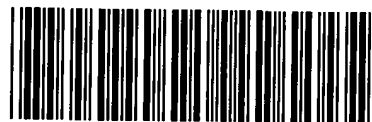


Dartmoor Brewery Limited

**Abbreviated Accounts
Year Ended 30 April 2015**

Company Registration Number: 02909638

WEDNESDAY



A410UNK2

A23

14/10/2015

#193

COMPANIES HOUSE

Dartmoor Brewery Limited

Independent Auditor's Report under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Dartmoor Brewery Limited for the year ended 30 April 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Richard Hussey (Senior Statutory Auditor)
For and on behalf of Francis Clark LLP, Statutory Auditor

Sigma House
Oak View Close
Edginswell Park
Torquay
Devon
TQ2 7FF

Date: 28 September 2015

Dartmoor Brewery Limited

Abbreviated Balance Sheet

30 April 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets	2	11,702	-
Tangible fixed assets	2	1,293,238	1,235,921
Investments	2	32,088	32,088
		<u>1,337,028</u>	<u>1,268,009</u>
Current assets			
Stocks		43,818	48,048
Debtors		479,703	476,234
Cash at bank and in hand		66,385	68,813
		<u>589,906</u>	<u>593,095</u>
Creditors: Amounts falling due within one year		<u>(665,936)</u>	<u>(685,350)</u>
Net current liabilities		<u>(76,030)</u>	<u>(92,255)</u>
Total assets less current liabilities		1,260,998	1,175,754
Creditors: Amounts falling due after more than one year		(306,018)	(324,260)
Provisions for liabilities		<u>(93,000)</u>	<u>(80,000)</u>
Net assets		<u>861,980</u>	<u>771,494</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		<u>861,880</u>	<u>771,394</u>
Shareholders' funds		<u>861,980</u>	<u>771,494</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 28/09/2015 and signed on its behalf by:



Mr P G Davies
Director

Company Registration Number: 02909638

Dartmoor Brewery Limited

Notes to the Abbreviated Accounts

Year Ended 30 April 2015

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Trademarks	25% straight line

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Plant and Equipment	10% straight line
Fixtures & Fittings	15% reducing balance
Motor Vehicles	25% reducing balance
Brewery Complex	2% straight line
Casks	10% straight line

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

Fixed assets

All fixed assets are initially recorded at cost.

Stock

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, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Dartmoor Brewery Limited
Notes to the Abbreviated Accounts
Year Ended 30 April 2015
..... *continued*

Hire purchase and leasing

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

2 Fixed assets

	Intangible assets £	Tangible assets £	Investments £	Total £
Cost				
At 1 May 2014	-	2,092,300	32,088	2,124,388
Additions	15,603	213,243	-	228,846
At 30 April 2015	15,603	2,305,543	32,088	2,353,234
Depreciation				
At 1 May 2014	-	856,379	-	856,379
Charge for the year	3,901	155,926	-	159,827
At 30 April 2015	3,901	1,012,305	-	1,016,206
Net book value				
At 30 April 2015	11,702	1,293,238	32,088	1,337,028
At 30 April 2014	-	1,235,921	32,088	1,268,009

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2015 £	2014 £
Amounts falling due within one year	124,599	105,131
Amounts falling due after more than one year	306,018	324,260
Total secured creditors	430,617	429,391

Included in the creditors are the following amounts due after more than five years:

	2015 £	2014 £
After more than five years by instalments	77,718	115,089

Dartmoor Brewery Limited
Notes to the Abbreviated Accounts
Year Ended 30 April 2015
..... *continued*

4 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

5 Control

The immediate and ultimate parent company is Warm Welcome Management Limited, a company incorporated in England and Wales.