

**TEWKESBURY BREWING COMPANY LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

SWB Business Solutions Ltd
2 Bredon Court
Brockridge Park
Twynning
Gloucestershire
GL20 6FF

Tewkesbury Brewing Company Ltd
Unaudited Financial Statements
For The Year Ended 31 March 2023

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Tewkesbury Brewing Company Ltd
Balance Sheet
As At 31 March 2023

Registered number: 12776397

		31 March 2023		31 March 2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		8,270		-
			8,270		-
CURRENT ASSETS					
Stocks	5	750		-	
Debtors	6	348		2	
Cash at bank and in hand		775		-	
			1,873	2	
Creditors: Amounts Falling Due Within One Year	7	(20,216)		-	
NET CURRENT ASSETS (LIABILITIES)			(18,343)		2
TOTAL ASSETS LESS CURRENT LIABILITIES			(10,073)		2
NET (LIABILITIES)/ASSETS			(10,073)		2
CAPITAL AND RESERVES					
Called up share capital	8		2		2
Profit and Loss Account			(10,075)		-
SHAREHOLDERS' FUNDS			(10,073)		2

Tewkesbury Brewing Company Ltd
Balance Sheet (continued)
As At 31 March 2023

For the year ending 31 March 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 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Daryll Tanner

Director

20 July 2023

The notes on pages 3 to 5 form part of these financial statements.

Tewkesbury Brewing Company Ltd

Notes to the Financial Statements

For The Year Ended 31 March 2023

1. General Information

Tewkesbury Brewing Company Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 12776397. The registered office is Unit 29 Highfield Business Park, Tewkesbury Road, Deerhurst, Gloucester, GL19 4BP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Straight Line
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2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2022:)

Tewkesbury Brewing Company Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2022	-
Additions	11,026
As at 31 March 2023	11,026
Depreciation	
As at 1 April 2022	-
Provided during the period	2,756
As at 31 March 2023	2,756
Net Book Value	
As at 31 March 2023	8,270
As at 1 April 2022	-

5. Stocks

	31 March 2023	31 March 2022
	£	£
Stock	750	-
	750	-

6. Debtors

	31 March 2023	31 March 2022
	£	£
Due within one year		
VAT	348	-
Called up share capital not paid	-	2
	348	2

7. Creditors: Amounts Falling Due Within One Year

	31 March 2023	31 March 2022
	£	£
Trade creditors	618	-
Directors' loan accounts	19,598	-
	20,216	-

Tewkesbury Brewing Company Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

8. Share Capital

	31 March 2023	31 March 2022
	£	£
Called Up Share Capital not Paid	-	2
Called Up Share Capital has been paid up	2	-
	<hr/>	<hr/>
Amount of Allotted, Called Up Share Capital	2	2
	<hr/> <hr/>	<hr/> <hr/>

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.