

**CAMPAIGN FOR REAL ALE LIMITED**

**Company limited by guarantee**

**Company Registration Number:  
01270286 (England and Wales)**

**Unaudited statutory accounts for the year ended 30 November 2020**

**Period of accounts**

**Start date: 1 December 2019**

**End date: 30 November 2020**

# **CAMPAIGN FOR REAL ALE LIMITED**

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**for the Period Ended 30 November 2020**

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# **CAMPAIGN FOR REAL ALE LIMITED**

## **Directors' report period ended 30 November 2020**

The directors present their report with the financial statements of the company for the period ended 30 November 2020

### **Principal activities of the company**

The Campaign for Real Ale (CAMRA) is an independent, voluntary, not-for-profit company limited by guarantee. The organisation is a Public Benefit Entity that campaigns for consumer rights promoting real ales and ciders and for the benefits of community pubs in our society.

### **Directors**

The directors shown below have held office during the whole of the period from  
**1 December 2019 to 30 November 2020**

N Antona  
N Boley  
A Corbett-Collins  
I Garner  
H Gieschen  
G Hough  
J Kemp  
A S Newton  
G Timmins  
C Tonry  
B T Wilkinson

The director shown below has held office during the period of  
**1 December 2019 to 4 April 2020**

L Atack

The director shown below has held office during the period of  
**4 April 2020 to 30 November 2020**

S Crawford

**Secretary** Andrew Kenneth Owst

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006

This report was approved by the board of directors on  
**13 February 2021**

And signed on behalf of the board by:

**Name: N Antona**  
**Status: Director**

# CAMPAIGN FOR REAL ALE LIMITED

## Profit And Loss Account for the Period Ended 30 November 2020

	2020	11 months to 30 November 2019
	£	£
Turnover:	5,612,797	11,907,130
Cost of sales:	( 3,391,293 )	( 8,841,484 )
<b>Gross profit(or loss):</b>	<b>2,221,504</b>	<b>3,065,646</b>
Administrative expenses:	( 2,635,919 )	( 2,932,335 )
Other operating income:	196,339	3,000
<b>Operating profit(or loss):</b>	<b>(218,076)</b>	<b>136,311</b>
Interest receivable and similar income:	6,041	37,453
Interest payable and similar charges:	( 74,885 )	( 6,228 )
<b>Profit(or loss) before tax:</b>	<b>(286,920)</b>	<b>167,536</b>
Tax:	68,231	( 90,851 )
<b>Profit(or loss) for the financial year:</b>	<b>(218,689)</b>	<b>76,685</b>

# CAMPAIGN FOR REAL ALE LIMITED

## Balance sheet

As at 30 November 2020

	<i>Notes</i>	<i>2020</i>	<i>11 months to 30 November 2019</i>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets:	3	187,388	267,334
Tangible assets:	4	410,978	461,765
Investments:	5	1,922,964	1,997,849
<b>Total fixed assets:</b>		<b>2,521,330</b>	<b>2,726,948</b>
<b>Current assets</b>			
Stocks:	6	119,080	87,136
Debtors:	7	426,575	348,143
Cash at bank and in hand:		2,213,011	2,569,560
<b>Total current assets:</b>		<b>2,758,666</b>	<b>3,004,839</b>
Creditors: amounts falling due within one year:	8	( 1,885,404 )	( 2,046,542 )
<b>Net current assets (liabilities):</b>		<b>873,262</b>	<b>958,297</b>
<b>Total assets less current liabilities:</b>		<b>3,394,592</b>	<b>3,685,245</b>
Creditors: amounts falling due after more than one year:	9	( 266,579 )	( 270,312 )
Provision for liabilities:		( 57,659 )	( 125,890 )
<b>Total net assets (liabilities):</b>		<b>3,070,354</b>	<b>3,289,043</b>
<b>Members' funds</b>			
Profit and loss account:		3,070,354	3,289,043
<b>Total members' funds:</b>		<b>3,070,354</b>	<b>3,289,043</b>

The notes form part of these financial statements

## **CAMPAIGN FOR REAL ALE LIMITED**

### **Balance sheet statements**

For the year ending 30 November 2020 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**This report was approved by the board of directors on 13 February 2021  
and signed on behalf of the board by:**

Name: N Antona  
Status: Director

The notes form part of these financial statements

# **CAMPAIGN FOR REAL ALE LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 30 November 2020**

### **1. Accounting policies**

#### **Basis of measurement and preparation**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

Income, which is stated net of value added tax, represents subscriptions, festival income, other trading income and advertising

#### **Tangible fixed assets depreciation policy**

Trade Investments are classified as financial instruments and accounted for in accordance with the accounting policy at fair value through the income and expenditure account, as set out on page 14. Any fair value gains or losses are transferred to a fair value reserve, net of deferred taxation. Interests in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses.

#### **Intangible fixed assets amortisation policy**

Intangible Fixed Assets are recognised for software development if the software can be demonstrated to have a future economic benefit, is intended to be used, can be shown to be technically feasible and the development cost can be clearly measured. Amortisation is charged on a straight line basis over 3 years as this is judged to be the useful economic life of software assets. An assessment is made at each reporting date as to whether there are indicators that an asset may be impaired.

# **CAMPAIGN FOR REAL ALE LIMITED**

## **Notes to the Financial Statements for the Period Ended 30 November 2020**

### **2. Employees**

	<i>2020</i>	<i>11 months to 30 November 2019</i>
Average number of employees during the period	47	47



# CAMPAIGN FOR REAL ALE LIMITED

## Notes to the Financial Statements for the Period Ended 30 November 2020

### 3. Intangible assets

	Goodwill	Other	Total
Cost	£	£	£
At 1 December 2019		921,449	921,449
Additions		75,991	75,991
Disposals		( 15,513 )	( 15,513 )
Revaluations			
Transfers			
At 30 November 2020		981,927	981,927
<b>Amortisation</b>			
At 1 December 2019		654,115	654,115
Charge for year		155,937	155,937
On disposals		( 15,513 )	( 15,513 )
Other adjustments			
At 30 November 2020		794,539	794,539
<b>Net book value</b>			
At 30 November 2020		187,388	187,388
At 30 November 2019		267,334	267,334

# CAMPAIGN FOR REAL ALE LIMITED

## Notes to the Financial Statements

for the Period Ended 30 November 2020

### 4. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 December 2019	475,575		722,334	124,171	13,912	1,335,992
Additions			9,173	8,395		17,568
Disposals			( 20,123 )	( 3,522 )		( 23,645 )
Revaluations			42			42
Transfers						
At 30 November 2020	475,575		711,342	129,044	13,912	1,329,873
<b>Depreciation</b>						
At 1 December 2019	163,065		593,626	103,624	13,912	874,227
Charge for year	5,786		33,925	13,296		53,007
On disposals			( 5,260 )	( 3,079 )		( 8,339 )
Other adjustments						
At 30 November 2020	168,851		622,291	113,841	13,912	918,895
<b>Net book value</b>						
At 30 November 2020	306,724		89,051	15,203	0	410,978
At 30 November 2019	312,510		128,708	20,547	0	461,765

Included in freehold property is freehold land of £178,500 (2019: £178,500) which is not depreciated. Computer Software represents purchased software at cost and its amortisation included in administrative expenses.

# **CAMPAIGN FOR REAL ALE LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 30 November 2020**

### **5. Fixed assets investments note**

Listed and unlisted investments are valued using the published unit price in an active market at each reporting date.

# CAMPAIGN FOR REAL ALE LIMITED

## Notes to the Financial Statements for the Period Ended 30 November 2020

### 6. Stocks

	<i>2020</i>	<i>11 months to 30 November 2019</i>
	<b>£</b>	<b>£</b>
Stocks	119,080	87,136
Total	<u>119,080</u>	<u>87,136</u>

# CAMPAIGN FOR REAL ALE LIMITED

## Notes to the Financial Statements for the Period Ended 30 November 2020

### 7. Debtors

	<i>2020</i>	<i>11 months to 30 November 2019</i>
	<b>£</b>	<b>£</b>
Trade debtors	<b>83,154</b>	155,442
Prepayments and accrued income	<b>170,317</b>	138,002
Other debtors	<b>173,104</b>	54,699
Total	<b>426,575</b>	348,143
Debtors due after more than one year:	<b>0</b>	0

# CAMPAIGN FOR REAL ALE LIMITED

## Notes to the Financial Statements

for the Period Ended 30 November 2020

### 8. Creditors: amounts falling due within one year note

	<i>2020</i>	<i>11 months to 30 November 2019</i>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>0</b>	0
Amounts due under finance leases and hire purchase contracts	<b>0</b>	0
Trade creditors	<b>336,916</b>	385,439
Taxation and social security	<b>47,048</b>	91,824
Accruals and deferred income	<b>130,937</b>	141,341
Other creditors	<b>1,370,503</b>	1,427,938
Total	<b><u>1,885,404</u></b>	<u>2,046,542</u>

# CAMPAIGN FOR REAL ALE LIMITED

## Notes to the Financial Statements

for the Period Ended 30 November 2020

### 9. Creditors: amounts falling due after more than one year note

	<i>2020</i>	<i>11 months to 30 November 2019</i>
	<i>£</i>	<i>£</i>
Other creditors	266,579	270,312
Total	<u>266,579</u>	<u>270,312</u>

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.