

**BREW GARAGE SERVICES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

BREW GARAGE SERVICES LIMITED
UNAUDITED ACCOUNTS
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BREW GARAGE SERVICES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2022

Director	Brew Stephen Arnott
Secretary	Patrica Carol Evans
Company Number	02842236 (England and Wales)
Registered Office	23/23A Burleigh Road Morden Park Sutton Common SM3 9NE
Accountants	Gordons Knight Ltd 12 South Drive Banstead Surrey England SM7 3BH

BREW GARAGE SERVICES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	2,846	1,175
Current assets			
Inventories		-	2,000
Debtors	<u>5</u>	3,940	8,635
Cash at bank and in hand		21,353	12,396
		<u>25,293</u>	<u>23,031</u>
Creditors: amounts falling due within one year	<u>6</u>	(25,305)	(21,813)
Net current (liabilities)/assets		<u>(12)</u>	<u>1,218</u>
Net assets		<u>2,834</u>	<u>2,393</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		2,734	2,293
Shareholders' funds		<u>2,834</u>	<u>2,393</u>

For the year ending 31 August 2022 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 director acknowledges his 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 25 August 2023 and were signed on its behalf by

Brew Stephen Arnott
Director

Company Registration No. 02842236

BREW GARAGE SERVICES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Statutory information

Brew Garage Services Limited is a private company, limited by shares, registered in England and Wales, registration number 02842236. The registered office is 23/23A Burleigh Road, Morden Park, Sutton Common, SM3 9NE.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	25% WDV
Fixtures & fittings	25% WDV
Computer equipment	33% WDV

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

4 Tangible fixed assets

	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 September 2021	10,186	5,828	192	16,206
Additions	-	-	3,160	3,160
At 31 August 2022	10,186	5,828	3,352	19,366
Depreciation				
At 1 September 2021	10,066	4,803	162	15,031
Charge for the year	119	298	1,072	1,489
At 31 August 2022	10,185	5,101	1,234	16,520
Net book value				
At 31 August 2022	1	727	2,118	2,846
At 31 August 2021	120	1,025	30	1,175

BREW GARAGE SERVICES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

5 Debtors	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	3,940	8,635
	<u>3,940</u>	<u>8,635</u>

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	-	13,090
VAT	1,774	2,172
Trade creditors	814	41
Taxes and social security	3,870	3,873
Loans from directors	15,331	37
Accruals	3,516	2,600
	<u>25,305</u>	<u>21,813</u>

7 Average number of employees

During the year the average number of employees was 2 (2021: 2).

