

**A'BECKETT'S VINEYARD LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

A'beckett's Vineyard Limited
Unaudited Financial Statements
For The Year Ended 31 December 2022

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**A'beckett's Vineyard Limited
Accountant's Report
For The Year Ended 31 December 2022**

Report to the directors on the preparation of the unaudited statutory accounts of A'beckett's Vineyard Limited for the year ended 31 December 2022

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of A'beckett's Vineyard Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of A'beckett's Vineyard Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of A'beckett's Vineyard Limited and state those matters that we have agreed to state to the directors of A'beckett's Vineyard Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A'beckett's Vineyard Limited and its directors as a body for our work or for this report.

It is your duty to ensure that A'beckett's Vineyard Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of A'beckett's Vineyard Limited. You consider that A'beckett's Vineyard Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of A'beckett's Vineyard Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

PAH Accounting

28 September 2023

PAH Accounting
FCCA
Unit 2 The Pound
Coate
Devizes
SN10 3LG

A'beckett's Vineyard Limited
Balance Sheet
As At 31 December 2022

Registered number: 03996795

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Stocks	5	72,500		76,408	
Debtors	6	-		6,272	
Cash at bank and in hand		2,946		4,387	
		75,446		87,067	
Creditors: Amounts Falling Due Within One Year	7	(52,000)		(65,892)	
NET CURRENT ASSETS (LIABILITIES)			23,446		21,175
TOTAL ASSETS LESS CURRENT LIABILITIES			23,446		21,175
NET ASSETS			23,446		21,175
CAPITAL AND RESERVES					
Called up share capital	8		48,000		48,000
Profit and Loss Account			(24,554)		(26,825)
SHAREHOLDERS' FUNDS			23,446		21,175

For the year ending 31 December 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 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

Dr Paul Langham

Director

28 September 2023

The notes on pages 3 to 4 form part of these financial statements.

A'beckett's Vineyard Limited
Notes to the Financial Statements
For The Year Ended 31 December 2022

1. General Information

A'beckett's Vineyard Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03996795. The registered office is A'Beckett's Farm House, High, Street, Littleton Panell, Devizes, Wiltshire, SN10 4EN.

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	20% Straight line
Fixtures & Fittings	20% Straight line
Computer Equipment	33% Straight line

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.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

A'beckett's Vineyard Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2022

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2021: 1)

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2022	22,819	13,804	1,237	37,860
As at 31 December 2022	22,819	13,804	1,237	37,860
Depreciation				
As at 1 January 2022	22,819	13,804	1,237	37,860
As at 31 December 2022	22,819	13,804	1,237	37,860
Net Book Value				
As at 31 December 2022	-	-	-	-
As at 1 January 2022	-	-	-	-

5. Stocks

	2022	2021
	£	£
Stock	72,500	76,408
	72,500	76,408

6. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	-	6,272
	-	6,272

7. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	(18,389)	(18,389)
Corporation tax	1,661	1,128
VAT	1,159	1,159
Accruals and deferred income	800	800
Directors' loan accounts	66,769	81,194
	52,000	65,892

8. Share Capital

	2022	2021
	£	£
Allotted, Called up and fully paid	48,000	48,000

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.