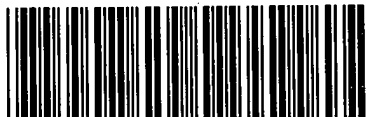


**THE BREWERYGROUP LIMITED**  
**UNAUDITED**  
**DIRECTOR'S REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

WEDNESDAY



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# THE BREWERYGROUP LIMITED

## COMPANY INFORMATION

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**Director** P Stead

**Company secretary** J Stead

**Registered number** 06055893

**Registered office** Harwood House  
43 Harwood Road  
London  
SW6 4QP

**Trading address** Willoughby House  
439 Richmond Road  
Richmond  
TW1 2AG

**Accountants** Warrener Stewart Chartered Accountants  
Harwood House  
43 Harwood Road  
London  
SW6 4QP

# THE BREWERYGROUP LIMITED

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# THE BREWERYGROUP LIMITED

## DIRECTOR'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

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The director presents his report and the financial statements for the year ended 31 December 2014.

### Principal activities

The principal activity of the company is that of design and marketing consultants.

### Director

The director who served during the year was:

P Stead

### Director's responsibilities statement

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

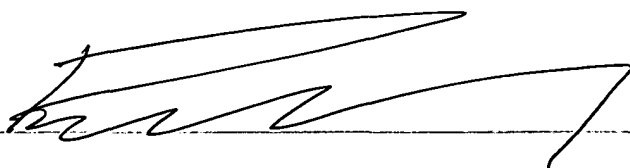
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the director has taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 19 November 2015 and signed on its behalf.

P Stead  
Director



# THE BREWERYGROUP LIMITED

## CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF THE BREWERYGROUP LIMITED FOR THE YEAR ENDED 31 DECEMBER 2014

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The BreweryGroup Limited for the year ended 31 December 2014 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 to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

This report is made solely to the director of The BreweryGroup Limited in accordance with the terms of our engagement letter dated 15 August 2011. Our work has been undertaken solely to prepare for your approval the financial statements of The BreweryGroup Limited and state those matters that we have agreed to state to the director of The BreweryGroup Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The BreweryGroup Limited and its director for our work or for this report.

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

We have not been instructed to carry out an audit or review of the financial statements of The BreweryGroup 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 statutory financial statements.



**Warrener Stewart Chartered Accountants**

Harwood House  
43 Harwood Road  
London  
SW6 4QP

19 November 2015

# THE BREWERYGROUP LIMITED

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2014

	Note	2014 £	2013 £
<b>Turnover</b>	1	<b>270,249</b>	250,735
Cost of sales		<b>(127,938)</b>	(83,633)
<b>Gross profit</b>		<b>142,311</b>	167,102
Distribution costs		<b>(28,992)</b>	(28,108)
Administrative expenses		<b>(197,912)</b>	(146,791)
<b>Loss on ordinary activities before taxation</b>		<b>(84,593)</b>	(7,797)
Tax on loss on ordinary activities	2	-	-
<b>Loss for the financial year</b>	7	<b>(84,593)</b>	(7,797)

The notes on pages 15 to 18 form part of these financial statements.

**THE BREWERYGROUP LIMITED**  
**REGISTERED NUMBER: 06055893**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2014**

	Note	£	2014 £	£	2013 £
<b>Fixed assets</b>					
Investments	3		2		2
<b>Current assets</b>					
Debtors	4	27,105		88,573	
Cash at bank		1,040		10,001	
		<u>28,145</u>		<u>98,574</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(188,555)</u>		<u>(174,391)</u>	
<b>Net current liabilities</b>			<u>(160,410)</u>		<u>(75,817)</u>
<b>Net liabilities</b>			<u>(160,408)</u>		<u>(75,815)</u>
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Share premium account	7		1,590		1,590
Profit and loss account	7		<u>(162,098)</u>		<u>(77,505)</u>
<b>Shareholders' deficit</b>			<u>(160,408)</u>		<u>(75,815)</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2014 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 19 November 2015.

**P Stead**  
Director



The notes on pages 15 to 18 form part of these financial statements.

# THE BREWERYGROUP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

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### 1. Accounting Policies

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Going concern

During the year ended 31 December 2014, the company reported a loss after tax of £84,593. The company balance sheet at 31 December 2014 shows a deficit of £160,408.

The company's major creditors (see note 9) intend to continue their financial support for the foreseeable future such that the company is able to meet its ongoing liabilities as and when they fall due.

In light of this and after taking into account all information that could be expected to be available, the director is satisfied that the company will continue in operational existence for the foreseeable future, and that the going concern basis is appropriate for the preparation of the company's financial statements.

#### 1.3 Turnover

Turnover comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax and trade discounts.

#### 1.4 Investments

Investments held as fixed assets are shown at cost less provision for impairment.

#### 1.5 Operating leases

Rentals under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

#### 1.6 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.



# THE BREWERYGROUP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

### 1. Accounting Policies (continued)

#### 1.7 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and Loss Account.

### 2. Taxation

The company has estimated losses of £91,250 (2014: £12,500) available for carry forward against future trading profits subject to approval from HMRC.

### 3. Fixed asset investments

	Trade investments £
<b>Cost or valuation</b>	
At 1 January 2014 and 31 December 2014	2
<b>Net book value</b>	
At 31 December 2014	2
At 31 December 2013	2

#### Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name		Class of shares	Holding
The Brewery Design Limited	dormant company	Ordinary	100%
The Brewery Innovation Limited	dormant company	Ordinary	100%

The aggregate of the share capital and reserves as at 31 December 2014 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

Name		Aggregate of share capital and reserves £	Profit/(loss) £
The Brewery Design Limited	dormant company	-	-
The Brewery Innovation Limited	dormant company	-	-

# THE BREWERYGROUP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

### 4. Debtors

	2014 £	2013 £
Trade debtors	9,888	83,573
Other debtors	17,217	5,000
	<u>27,105</u>	<u>88,573</u>

### 5. Creditors: Amounts falling due within one year

	2014 £	2013 £
Bank loans and overdrafts	4,284	-
Trade creditors	25,574	20,617
Other taxation and social security	2,898	2,409
Other creditors	155,799	151,365
	<u>188,555</u>	<u>174,391</u>

### 6. Share capital

	2014 £	2013 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

### 7. Reserves

	Share premium account £	Profit and loss account £
At 1 January 2014	1,590	(77,505)
Loss for the financial year	-	(84,593)
At 31 December 2014	<u>1,590</u>	<u>(162,098)</u>

# THE BREWERYGROUP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

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### 8. Operating lease commitments

At 31 December 2014 the company had annual commitments under non-cancellable operating leases as follows:

	2014 £	2013 £
<b>Expiry date:</b>		
Within 1 year	<u>35,500</u>	<u>20,000</u>

### 9. Related party transactions

Material balances and transactions with related parties arising during the year were as follows:

	2014 £	2013 £
<b>Creditor balances</b>		
Paul Stead Property Limited (included within other creditors)	103,938	53,705
P Stead (included within other creditors)	<u>23,522</u>	<u>67,561</u>

The above balance due from P Stead was interest free, unsecured and repayable on demand.

#### Nature of relationships and control

Paul Stead Property Limited is a company in which P Stead is the controlling shareholder and director.

P Stead is the controlling party owning 100% of the issued share capital of the company.