

**STRANGWAYS BEERS AND SPIRITS LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020**

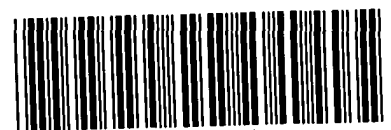
Amending:

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;

Rosie Jayne Limited

43 Gilderdale Close
Birchwood
Warrington
WA3 6TH

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COMPANIES HOUSE

Strangeways Beers And Spirits Ltd
Director's Report and Unaudited Financial Statements
For The Year Ended 30 November 2020

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Strangeways Beers And Spirits Ltd
Company Information
For The Year Ended 30 November 2020

Director	Mr Paul Hesketh
Secretary	Mr Paul Hesketh
Company Number	07860554
Registered Office	7 St Petersgate Stockport Cheshire SK1 1EB
Accountants	Rosie Jayne Limited 43 Gilderdale Close Birchwood Warrington WA3 6TH

Strangeways Beers And Spirits Ltd
Company No. 07860554
Director's Report For The Year Ended 30 November 2020

The director presents his report and the financial statements for the year ended 30 November 2020.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' 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 they are 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 the 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 them 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.

Directors

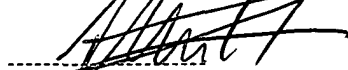
The directors who held office during the year were as follows:

Mr Paul Hesketh

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mr Paul Hesketh

Director

7 JULY 2021

Strangeways Beers And Spirits Ltd
Accountant's Report
For The Year Ended 30 November 2020

In accordance with the engagement letter dated 30 June 2019, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 November 2020 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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.

S. Allen

9 JULY 2021

Rosie Jayne Limited

43 Gilderdale Close
Birchwood
Warrington
WA3 6TH

Strangeways Beers And Spirits Ltd
Profit and Loss Account
For The Year Ended 30 November 2020

	Notes	2020 £	2019 £
TURNOVER		22,302	-
Cost of sales		<u>(19,112)</u>	<u>(130)</u>
GROSS PROFIT/(LOSS)		3,190	(130)
Administrative expenses		<u>(38,155)</u>	<u>(12,304)</u>
OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR		<u><u>(34,965)</u></u>	<u><u>(12,434)</u></u>

The notes on pages 7 to 8 form part of these financial statements.

Strangeways Beers And Spirits Ltd
Balance Sheet
As at 30 November 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	3		40,000		-
			40,000		-
CURRENT ASSETS					
Stocks	4	34,179		-	
Debtors	5	2,155		2,274	
Cash at bank and in hand		3,900		393	
		40,234		2,667	
Creditors: Amounts Falling Due Within One Year	6	(611)		(15,100)	
NET CURRENT ASSETS (LIABILITIES)			39,623		(12,433)
TOTAL ASSETS LESS CURRENT LIABILITIES			79,623		(12,433)
Creditors: Amounts Falling Due After More Than One Year	7	(50,000)			-
NET ASSETS/(LIABILITIES)			29,623		(12,433)
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Other reserves			77,021		-
Profit and Loss Account			(47,399)		(12,434)
SHAREHOLDERS' FUNDS			29,623		(12,433)

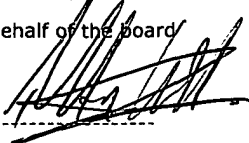
Strangeways Beers And Spirits Ltd
Balance Sheet (continued)
As at 30 November 2020

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mr Paul Hesketh

Director

7 JULY 2021

The notes on pages 7 to 8 form part of these financial statements.

Strangeways Beers And Spirits Ltd
Notes to the Financial Statements
For The Year Ended 30 November 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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.

1.3. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are amortised to profit and loss account over its estimated economic life of 3 years.

1.4. Intangible Fixed Assets and Amortisation - Intellectual Property

Intellectual property assets are branding, designs and copywrite. It is amortised to the profit and loss account over its estimated economic life of 20 years, with no amortisation in the first year.

1.5. 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. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2019: NIL)

3. Intangible Assets

	Other	Intellectual Property	Total
	£	£	£
Cost			
As at 1 December 2019	2,710	-	2,710
Additions	-	40,000	40,000
As at 30 November 2020	2,710	40,000	42,710
Amortisation			
As at 1 December 2019	2,710	-	2,710
As at 30 November 2020	2,710	-	2,710
Net Book Value			
As at 30 November 2020	-	40,000	40,000
As at 1 December 2019	-	-	-

Strangeways Beers And Spirits Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2020

4. Stocks

	2020	2019
	£	£
Stock	34,179	-
	<u>34,179</u>	<u>-</u>

5. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	562	-
VAT	1,592	2,273
Called up share capital not paid	1	1
	<u>2,155</u>	<u>2,274</u>

6. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Trade creditors	611	-
Director's loan account	-	15,100
	<u>611</u>	<u>15,100</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2020	2019
	£	£
Bank loans	50,000	-
	<u>50,000</u>	<u>-</u>

8. Share Capital

	2020	2019
Called Up Share Capital not Paid	1	1
Amount of Allotted; Called Up Share Capital	<u>1</u>	<u>1</u>

9. General Information

Strangeways Beers And Spirits Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 07860554. The registered office is 7 St Petersgate, Stockport, Cheshire, SK1 1EB. The company changed it's name from Bit By Bit Ltd on 11 June 2019.

Strangeways Beers And Spirits Ltd
Trading Profit and Loss Account
For The Year Ended 30 November 2020

	2020	2019
	£	£
TURNOVER		
Sales	22,302	-
COST OF SALES		
Purchases and Distillation	37,745	130
Packaging and Design	15,546	-
Closing stock and work in progress	(34,179)	-
	<u>(19,112)</u>	<u>(130)</u>
GROSS PROFIT/(LOSS)	3,190	(130)
Administrative Expenses		
Travel expenses	1,954	-
Computer software, consumables and maintenance	775	-
Printing, postage and stationery	141	-
Advertising and marketing costs	19,028	3,000
Legal fees	442	-
Professional fees	15,223	6,155
Subscriptions	462	222
Amortisation	-	2,710
Sundry expenses	130	217
	<u>(38,155)</u>	<u>(12,304)</u>
OPERATING LOSS AND LOSS FOR THE FINANCIAL YEAR	<u>(34,965)</u>	<u>(12,434)</u>