

REGISTRAR OF COMPANIES

Company Registration No 08471474 (England and Wales)

HOP STUFF BREWERY LTD
ABBREVIATED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 APRIL 2014

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HOP STUFF BREWERY LTD

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HOP STUFF BREWERY LTD

ABBREVIATED BALANCE SHEET AS AT 30 APRIL 2014

	Notes	£	2014 £
Fixed assets			
Tangible assets	2		45,093
Current assets			
Stocks		2,300	
Debtors		19,304	
Cash at bank and in hand		3,388	
		<u>24,992</u>	
Creditors: amounts falling due within one year		<u>(44,218)</u>	
Net current liabilities			(19,226)
Total assets less current liabilities			<u>25,867</u>
Capital and reserves			
Called up share capital	3		166
Share premium account			63,054
Profit and loss account			<u>(37,353)</u>
Shareholders' funds			<u>25,867</u>

For the financial period ended 30 April 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Approved by the Board for issue on 10 December 2014



N J Yeomans
Director

Company Registration No. 08471474

HOP STUFF BREWERY LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2014

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

Turnover represents sales of goods net of VAT and trade discounts. Turnover is recognised when the goods are physically delivered to the customer

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Plant and machinery	10% reducing balance basis
Fixtures, fittings & equipment	25% reducing balance basis

1.5 Stock

Cost of raw materials is determined on the first in first out basis. In the case of work in progress and finished goods, cost includes all direct expenditure and production overheads based on the normal level of activity. Net realisable value is the price at which the stock can be released in the normal course of business, less further costs to completion of sale

2 Fixed assets

	Tangible assets £
Cost	
At 3 April 2013	-
Additions	50,675
At 30 April 2014	50,675
Depreciation	
At 3 April 2013	-
Charge for the period	5,582
At 30 April 2014	5,582
Net book value	
At 30 April 2014	45,093

HOP STUFF BREWERY LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 30 APRIL 2014

3	Share capital	2014
		£
	Allotted, called up and fully paid	
	15,835 ordinary A shares of £0.01 each	158
	813 B investment shares of £0.01 each	8
		<hr/>
		166
		<hr/>

On incorporation 100 ordinary shares of £1 each were allotted and paid for at par. On 5 August 2013 the following share transactions were undertaken:

- The 100 ordinary shares of £1 each were re-classified and re-designated into 10,000 'A' ordinary shares of £0.01 each.
- 836 'A' ordinary shares of £0.01 each were allotted and subscribed for at £5.98 per share.
- 4,999 'A' ordinary shares of £0.01 each were allotted and subscribed for at £10 per share.
- 813 'B' investment shares of £0.01 each were allotted and subscribed for at £10 per share.