

**Unaudited Financial Statements**  
**for the Period 5 August 2020 to 31 August 2021**  
**for**  
**BREWMISH LTD**

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for the period 5 August 2020 to 31 August 2021**

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**BREWMISH LTD**

**Company Information**  
**for the period 5 August 2020 to 31 August 2021**

**DIRECTORS:**

M Pharaon  
C W Brewster

**SECRETARY:**

**REGISTERED OFFICE:**

9 Worton Park  
Cassington  
Oxfordshire  
OX29 4SX

**REGISTERED NUMBER:**

12792782 (England and Wales)

**ACCOUNTANTS:**

Camerons Accountancy Consultants Limited  
Chartered Accountants  
9 Worton Park  
Cassington  
Witney  
Oxfordshire  
OX29 4SX

**BREWMISH LTD (REGISTERED NUMBER: 12792782)****Balance Sheet**  
**31 August 2021**

	Notes	£	£
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
Tangible assets	4		326,719
<b>CURRENT ASSETS</b>			
Stocks		20,083	
Debtors	5	129,344	
Cash at bank and in hand		<u>25,643</u>	
			<u>175,070</u>
			<u>501,789</u>
<b>CAPITAL, RESERVES AND LIABILITIES</b>			
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	
Retained earnings		<u>(181,980)</u>	
			(181,880)
<b>CREDITORS</b>	6		<u>683,669</u>
			<u>501,789</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**Balance Sheet - continued**  
**31 August 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12 April 2022 and were signed on its behalf by:

M Pharaon - Director

**Notes to the Financial Statements  
for the period 5 August 2020 to 31 August 2021**

**1. STATUTORY INFORMATION**

Brewmish Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
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**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Notes to the Financial Statements - continued**  
**for the period 5 August 2020 to 31 August 2021**

**2. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 13 .

**4. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
Additions	130,697	191,649	13,449
At 31 August 2021	<u>130,697</u>	<u>191,649</u>	<u>13,449</u>
<b>DEPRECIATION</b>			
Charge for period	8,713	12,777	2,690
At 31 August 2021	<u>8,713</u>	<u>12,777</u>	<u>2,690</u>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>121,984</u>	<u>178,872</u>	<u>10,759</u>
	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
Additions	16,909	5,747	358,451
At 31 August 2021	<u>16,909</u>	<u>5,747</u>	<u>358,451</u>
<b>DEPRECIATION</b>			
Charge for period	5,636	1,916	31,732
At 31 August 2021	<u>5,636</u>	<u>1,916</u>	<u>31,732</u>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>11,273</u>	<u>3,831</u>	<u>326,719</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors	£
	<u>129,344</u>

**Notes to the Financial Statements - continued  
for the period 5 August 2020 to 31 August 2021**

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	57,296
Taxation and social security	7,533
Other creditors	<u>618,840</u>
	<u>683,669</u>

**7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Included in creditors is a loan from the Directors, Mr M Pharaon and Mr C Brewster, of £566,248 and £50,000 respectively. The loan is interest free and repayable on demand.



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.