

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**Britannia Beverages Ltd**

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for the Year Ended 31 December 2022**

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**Britannia Beverages Ltd**  
**COMPANY INFORMATION**  
**for the Year Ended 31 December 2022**

**DIRECTOR:** P Grout

**REGISTERED OFFICE:** Sherwood House  
41 Queens Road  
Farnborough  
Hants  
GU14 6JP

**REGISTERED NUMBER:** 07132261 (England and Wales)

**ACCOUNTANTS:** Jones & Co  
Sherwood House  
41 Queens Road  
Farnborough  
Hants  
GU14 6JP

**BALANCE SHEET**  
**31 December 2022**

	Notes	31.12.22 £	31.12.21 £
<b>CURRENT ASSETS</b>			
Debtors	4	3,120,549	1,944,214
Cash at bank		<u>1,266,607</u>	<u>239,612</u>
		4,387,156	2,183,826
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>2,397,720</u>	<u>1,121,155</u>
<b>NET CURRENT ASSETS</b>		<u>1,989,436</u>	<u>1,062,671</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,989,436</u>	<u>1,062,671</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Retained earnings		<u>1,989,435</u>	<u>1,062,670</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,989,436</u>	<u>1,062,671</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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 director and authorised for issue on 29 September 2023 and were signed by:

P Grout - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2022**

**1. STATUTORY INFORMATION**

Britannia Beverages 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.

**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 represents sales of goods net of value added tax and is recognised on despatch of goods.

**Taxation**

Taxation for the year comprises current tax recognised as the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

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

	31.12.22	31.12.21
	£	£
Trade debtors	3,043,763	1,831,969
Other debtors	76,786	112,245
	<u>3,120,549</u>	<u>1,944,214</u>

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

	31.12.22	31.12.21
	£	£
Bank loans and overdrafts	903,871	431,965
Trade creditors	774,379	115,081
Amounts owed to group undertakings	332,631	243,181
Taxation and social security	239,422	174,152
Other creditors	147,417	156,776
	<u>2,397,720</u>	<u>1,121,155</u>

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.