

**RED SQUIRREL GROUP LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**Red Squirrel Group Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 June 2023**

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**Contents**

	<b>Page</b>
Company Information	1
Balance Sheet	2–3
Notes to the Financial Statements	4–5

**Red Squirrel Group Limited**  
**Company Information**  
**For The Year Ended 30 June 2023**

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**Directors** Jason Duncan-Anderson  
Gregory Blesson  
Matthias Seidl

**Company Number** 09649496

**Registered Office** Unit 18 Boxted Farm  
Berkhamsted Road  
Hemel Hempstead  
Herts  
HP1 2SG

**Accountants** HJP Chartered  
Audley House  
Northbridge Road  
Berkhamsted  
Herts  
HP4 1EH

**Red Squirrel Group Limited**  
**Balance Sheet**  
**As At 30 June 2023**

**Registered number:** 09649496

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Investments	<b>4</b>		360,501		360,501
			360,501		360,501
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	1,822,168		1,825,277	
Cash at bank and in hand		55,980		55,985	
		1,878,148		1,881,262	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(1,056 )		(1,260 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			1,877,092		1,880,002
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,237,593		2,240,503
<b>NET ASSETS</b>			2,237,593		2,240,503
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>	293,772		293,772	
Share premium account		1,973,640		1,973,640	
Profit and Loss Account		(29,819 )		(26,909 )	
<b>SHAREHOLDERS' FUNDS</b>			2,237,593		2,240,503

**Red Squirrel Group Limited**  
**Balance Sheet (continued)**  
**As At 30 June 2023**

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For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Jason Duncan-Anderson

Director

29 December 2023

The notes on pages 4 to 5 form part of these financial statements.

# Red Squirrel Group Limited

## Notes to the Financial Statements

### For The Year Ended 30 June 2023

#### 1. General Information

Red Squirrel Group Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09649496. The registered office is Unit 18 Boxted Farm, Berkhamsted Road, Hemel Hempstead, Herts, HP1 2SG.

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

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

##### Presentation currency

The accounts are presented in GBP.

##### 2.2. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

#### 3. Average Number of Employees

Average number of employees, including directors, during the year was: 3 (2022: 3)

#### 4. Investments

	<b>Subsidiaries</b>
	<b>£</b>
<b>Cost</b>	
As at 1 July 2022	360,501
As at 30 June 2023	360,501
<b>Provision</b>	
As at 1 July 2022	-
As at 30 June 2023	-
<b>Net Book Value</b>	
As at 30 June 2023	360,501
As at 1 July 2022	360,501

#### Investments

Investments in shares are included at fair value.

**Red Squirrel Group Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2023**

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	4,495	2,000
Amounts owed by group undertakings	1,817,673	1,823,277
	<u>1,822,168</u>	<u>1,825,277</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	1,056	1,260
	<u>1,056</u>	<u>1,260</u>

**7. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	293,772	293,772

**8. Related Party Transactions**

At the end of the year the company was owed the following amounts by its subsidiary companies:

Red Squirrel Brewery Limited - owed £1,077,089 (2022 - £1,087,693).

The Brewery Shop Limited - owed £545,585 (2022 - £600,585).

Mad Squirrel Tap Watford Limited - owed £194,999 (2022 - £134,999).

During the year there were the following transactions:

Red Squirrel Brewery Limited - £1,991 (2022 - £2,831)

Aurora Leasing Ltd has a floating charge over the company's assets in relation to loans held by the subsidiaries.

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.