

**DOCKYARD BREWERY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

Dockyard Brewery Limited
Unaudited Financial Statements
For The Year Ended 31 July 2023

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Dockyard Brewery Limited
Balance Sheet
As At 31 July 2023

Registered number: 09793356

		2023		2022	
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks	4	3,794		2,713	
Debtors	5	9,904		9,678	
Cash at bank and in hand		1,213		171	
		<u>14,911</u>		<u>12,562</u>	
Creditors: Amounts Falling Due Within One Year	6	<u>(201,033)</u>		<u>(152,880)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(186,122)</u>		<u>(140,318)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(186,122)</u>		<u>(140,318)</u>
NET LIABILITIES			<u>(186,122)</u>		<u>(140,318)</u>
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Profit and Loss Account			<u>(186,222)</u>		<u>(140,418)</u>
SHAREHOLDERS' FUNDS			<u>(186,122)</u>		<u>(140,318)</u>

Dockyard Brewery Limited
Balance Sheet (continued)
As At 31 July 2023

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 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

Mr Steven Pilling

Director

26/04/2024

The notes on pages 3 to 4 form part of these financial statements.

Dockyard Brewery Limited
Notes to the Financial Statements
For The Year Ended 31 July 2023

1. General Information

Dockyard Brewery Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09793356. The registered office is The Vicarge 31 Great King Street, Macclesfield, Cheshire, SK11 6PL.

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.

2.2. 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.

2.3. 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was:

	2023	2022
Sales, marketing and distribution	1	1
	1	1

4. Stocks

	2023	2022
	£	£
Finished goods	3,794	2,713

Dockyard Brewery Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2023

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	50	50
Amounts owed by group undertakings	9,436	9,628
Amounts owed by other participating interests	418	-
	<u>9,904</u>	<u>9,678</u>

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Accruals and deferred income	4,327	2,418
Amounts owed to group undertakings	187,249	138,139
Amounts owed to other participating interests	9,457	12,323
	<u>201,033</u>	<u>152,880</u>

7. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	<u>100</u>	<u>100</u>

8. Related Party Transactions

The company has taken advantage of exemption under the terms of Financial Reporting Standard 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transaction with wholly owned subsidiaries within the group.

9. Ultimate Controlling Party

The company's ultimate controlling party is Steven Pilling by virtue of his ownership of 100% of the issued share capital in the ultimate holding company.

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.