

**BREW GARAGE SERVICES LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**Brew Garage Services Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 August 2018**

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**Brew Garage Services Limited**  
**Balance Sheet**  
**As at 31 August 2018**

Registered number: 02842236

		<b>2018</b>		<b>2017</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>2</b>		880		880
			<u>880</u>		<u>880</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>3</b>	8,000		8,000	
Debtors	<b>4</b>	18,468		18,468	
Cash at bank and in hand		29,910		29,910	
		<u>56,378</u>		<u>56,378</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(56,859 )		(56,859 )	
		<u>(56,859 )</u>		<u>(56,859 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(481 )		(481 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>399</u>		<u>399</u>
<b>NET ASSETS</b>			<u>399</u>		<u>399</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		100		100
Profit and Loss Account			299		299
			<u>399</u>		<u>399</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>399</u>		<u>399</u>

**Brew Garage Services Limited**  
**Balance Sheet (continued)**  
**As at 31 August 2018**

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For the year ending 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- 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

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**Brew Arnott**

**31/05/2019**

The notes on pages 3 to 5 form part of these financial statements.

**Brew Garage Services Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2018**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. 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.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% WDV
Fixtures & Fittings	25% WDV
Computer Equipment	33% WDV

**1.4. 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.

**Brew Garage Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2018**

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**2. Tangible Assets**

	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 September 2017	22,258	13,158	1,441	36,857
As at 31 August 2018	22,258	13,158	1,441	36,857
<b>Depreciation</b>				
As at 1 September 2017	21,762	12,949	1,266	35,977
As at 31 August 2018	21,762	12,949	1,266	35,977
<b>Net Book Value</b>				
As at 31 August 2018	496	209	175	880
As at 1 September 2017	496	209	175	880

**3. Stocks**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Stock - materials	2,500	2,500
Stock - work in progress	5,500	5,500
	8,000	8,000

**4. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	18,468	18,468
	18,468	18,468

**Brew Garage Services Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2018**

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,142	3,142
Corporation tax	1,920	1,920
Other taxes and social security	2,111	2,111
VAT	7,325	7,325
Net wages	5,131	5,131
Accruals and deferred income	4,000	4,000
Director's loan account	33,230	33,230
	<hr/>	<hr/>
	56,859	56,859
	<hr/>	<hr/>

**6. Share Capital**

	<b>2018</b>	<b>2017</b>
Allotted, Called up and fully paid	100	100
	<hr/>	<hr/>

**7. Dividends**

**8. Ultimate Controlling Party**

The company's ultimate controlling party is Brew Stephen Arnott - 60% ; Patrica Carol Evans - 40% by virtue of his ownership of 100% of the issued share capital in the company.

**9. General Information**

Brew Garage Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 02842236. The registered office is 23-23a Burleigh Road, Morden Park, Sutton Common, Surrey, SM3 9NE.

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.