

**CASK AND KEG LIMITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

**CASK AND KEG LIMITED**  
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**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

The Accounts are comprised of the following:

Statement of Financial Position

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Please note that the Accounts comprise of HTML and iXBRL source code and that this is a printed or visual representation of that source code some of which will not be displayed or printed.

**CASK AND KEG LIMITED**  
Company No. 06759616  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH SEPTEMBER 2022**

	Note	£	2022 £	2021 £
<b>FIXED ASSETS</b>				
Property, plant and equipment	4		-	4055
			-	4055
<b>CURRENT ASSETS</b>				
Stocks	5	-		6788
Cash at bank and in hand		292		4517
		292		11305
<b>CURRENT LIABILITIES</b>				
<b>Creditors: amounts falling due within one year</b>				
	6	84728		28874
<b>NET CURRENT LIABILITIES</b>			(84436)	(17569)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(84436)	(13514)
<b>Creditors: amounts falling due after more than one year</b>				
	7		-	60000
<b>NET ASSETS</b>			(84436)	(73514)
<b>CAPITAL AND RESERVES</b>				
Called up share capital			2	2
Retained earnings			(84438)	(73516)
<b>SHAREHOLDERS FUNDS</b>			(84436)	(73514)

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies which are subject to the small companies' regime. The Income Statement has not been delivered to the Registrar of Companies.

For the year ended 30th September 2022 the Company is entitled to the exemption from the requirement to obtain an audit conferred by section 477 of the Companies Act 2006 and the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

**Approved by the Board on 4 April 2023**

A C Stevens  
Director  
Company Number 06759616 (England)

**CASK AND KEG LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30TH SEPTEMBER 2022**

**1 Statutory information**

Cask and Keg Limited is a private company limited by shares and registered under company number 06759616 in England. Its registered office address is 12 Hatherley Road, Sidcup, Kent DA14 4DT.

These financial statements are presented in Sterling, which is the functional currency of the company.

**2 Accounting policies**

**Basis of preparation of financial statements**

The accounts have been prepared under the historical cost convention in accordance with the accounting policies set out below, and in accordance with Financial Reporting Standard 102 Section 1A and the Companies Act 2006.

**Income Recognition**

Revenue is measured at the fair value of the consideration received or receivable. Turnover is shown net of value added tax, returns, rebates and discounts. Revenue is recognised for the sale of goods when the vendor has transferred the significant risks and rewards of ownership, it is possible that the economic benefit will flow to the entity and the revenue and associated costs can be reliably measured.

**Depreciation**

Depreciation is provided on all property, plant and equipment, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant, machinery and vehicles	25% reducing balance
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**Stocks**

Stocks are valued at the lower of cost and expected selling price less any costs to sell.

**Leasing**

Assets, obtained under hire purchase contracts and finance leases, are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account on a straight line basis.

**3 Employee information**

The average number of employees during the accounting period was 4 (2021 - 4).

#### 4 Property, plant and equipment

	Plant and Machinery	Total
	£	£
Cost		
At 1st October 2021 and		
At 30th September 2022	26481	26481
Depreciation		
At 1st October 2021	22426	22426
Charge for year	4055	4055
At 30th September 2022	26481	26481
Net Book Value		
At 30th September 2022	-	-
At 30th September 2021	4055	4055

#### 5 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	-	6788
	-	6788

The difference between purchase price or production cost of stocks and their replacement cost is not material.

#### 6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Loans and Overdrafts	63305	10000
Trade Creditors	4525	16647
Taxes and social security costs	2912	869
Other creditors	13986	1358
	84728	28874

#### 7 Creditors: amounts falling due after one year

	2022	2021
	£	£
Loans and Overdrafts	-	60000
	-	60000

**8 Loans**

	2022	2021
	£	£
Analysis of maturity of debt:		
Within one year	63305	10000
Between one and five years	-	60000
	<u>63305</u>	<u>70000</u>

**9 Transactions with Directors**

There were no transactions with Directors except as reflected in the Director's loan account for each Director. The closing balances of each account are as detailed below. Credit balances are shown without brackets. These balances are included in the figure for "Creditors and Accruals" in the accounts. Overdrawn balances are included in the figure for "Other Debtors".

	2022	2021
	£	£
A C Stevens	11366	8
	<u>11366</u>	<u>8</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.