

**WILD CARD BREWERY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

WILD CARD BREWERY LIMITED
UNAUDITED ACCOUNTS
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WILD CARD BREWERY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023

Directors	Andrew Birkby William Harris
Company Number	08154374 (England and Wales)
Registered Office	Unit 2 Lockwood Way London E17 5RB England
Accountants	Accountingpreneur Limited Second Floor 26 Goodgc Street Fitzrovia London W1T 2QG

WILD CARD BREWERY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	<u>4</u>	14,173	15,396
Tangible assets	<u>5</u>	274,459	298,260
		<u>288,632</u>	<u>313,656</u>
Current assets			
Inventories		123,680	118,808
Debtors	<u>6</u>	262,599	350,003
Cash at bank and in hand		61,422	7,942
		<u>447,701</u>	<u>476,753</u>
Creditors: amounts falling due within one year	<u>7</u>	(397,173)	(250,356)
Net current assets		<u>50,528</u>	<u>226,397</u>
Total assets less current liabilities		339,160	540,053
Creditors: amounts falling due after more than one year	<u>8</u>	(134,124)	(184,029)
Net assets		<u>205,036</u>	<u>356,024</u>
Capital and reserves			
Called up share capital	<u>9</u>	297,000	297,000
Profit and loss account		(91,964)	59,024
Shareholders' funds		<u>205,036</u>	<u>356,024</u>

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 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 26 October 2023 and were signed on its behalf by

Andrew Birkby
Director

Company Registration No. 08154374

WILD CARD BREWERY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

1 Statutory information

WILD CARD BREWERY LIMITED is a private company, limited by shares, registered in England and Wales, registration number 08154374. The registered office is Unit 2 Lockwood Way, London , E17 5RB, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the realistic depreciation terms and revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	All assets are depreciated using a straight line basis over 3,5,7,10 and 15 years.
Fixtures & fittings	All assets are depreciated using a straight line basis over 3,5,7,10 and 15 years.

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Intangible fixed assets - amortised over 5 years

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

WILD CARD BREWERY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

4 Intangible fixed assets

	Other £
Cost	
At 1 August 2022	28,658
Additions	4,644
At 31 July 2023	33,302
Amortisation	
At 1 August 2022	13,262
Charge for the year	5,867
At 31 July 2023	19,129
Net book value	
At 31 July 2023	14,173
At 31 July 2022	15,396

5 Tangible fixed assets

	Plant & machinery £	Fixtures & fittings £	Total £
Cost or valuation			
At 1 August 2022	342,813	178,880	521,693
Additions	17,366	12,621	29,987
At 31 July 2023	360,179	191,501	551,680
Depreciation			
At 1 August 2022	164,711	58,722	223,433
Charge for the year	39,856	13,932	53,788
At 31 July 2023	204,567	72,654	277,221
Net book value			
At 31 July 2023	155,612	118,847	274,459
At 31 July 2022	178,102	120,158	298,260

6 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	169,798	242,074
Amounts due from group undertakings etc.	10,600	18,000
Accrued income and prepayments	20,894	29,072
Other debtors	61,307	60,857
	262,599	350,003

WILD CARD BREWERY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

7 Creditors: amounts falling due within one year	2023	2022
	£	£
Bank loans and overdrafts	93,896	61,673
VAT	62,813	26,408
Trade creditors	110,365	120,984
Taxes and social security	88,468	38,362
Other creditors	41,631	2,929
	<u>397,173</u>	<u>250,356</u>

8 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	134,124	184,029
	<u>134,124</u>	<u>184,029</u>

9 Share capital	2023	2022
	£	£
Allotted, called up and fully paid:		
1,220,349 A Ordinary shares of £0.162249 each	198,000.40	198,000.40
610,344 B Investment shares of £0.162204 each	99,000.23	99,000.23
	<u>297,000.63</u>	<u>297,000.63</u>

10 Average number of employees

During the year the average number of employees was 21 (2022: 21).

