

THE JOLLY BOYS BREWERY LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2016

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UNAUDITED ACCOUNTS
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THE JOLLY BOYS BREWERY LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2016

Directors	Paul Michael Kennedy Ondrie Mann Hywel Roberts David Whitaker
Company Number	09333035 (England and Wales)
Registered Office	PENISTONE 1 REGENT COURT, ST MARYS STREET PENISTONE S36 6DT
Accountants	T77 Ltd Penistone 1 Regent Court Penistone S36 6DT

THE JOLLY BOYS BREWERY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	<u>4</u>	30,945	-
Current assets			
Inventories	5	5,028	-
Debtors	<u>6</u>	6,333	-
Cash at bank and in hand		911	200
		<u>12,272</u>	<u>200</u>
Creditors: amounts falling due within one year	<u>7</u>	(58,092)	-
Net current (liabilities)/assets		<u>(45,820)</u>	<u>200</u>
Net (liabilities)/assets		<u>(14,875)</u>	<u>200</u>
Capital and reserves			
Called up share capital	<u>8</u>	200	200
Profit and loss account		(15,075)	-
Shareholders' funds		<u>(14,875)</u>	<u>200</u>

For the year ending 30 November 2016 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.

Approved by the Board on 28 June 2017.

Paul Michael Kennedy
Director

Company Registration No. 09333035

THE JOLLY BOYS BREWERY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2016

1 Statutory information

The Jolly Boys Brewery Ltd is a private company, limited by shares, registered in England and Wales, registration number 09333035. The registered office and principal place of business is PENISTONE 1, REGENT COURT, ST MARYS STREET, PENISTONE, S36 6DT.

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

These financial statements for the year ended 30 November 2016 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 December 2014.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

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

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

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	15% on cost
Fixtures & fittings	25% on cost

Going concern

The Directors continue to support the companies growth financially and are committed to the long term investment of the company. On this basis the accounts have been prepared on a going concern basis.

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.

THE JOLLY BOYS BREWERY LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2016

4 Tangible fixed assets	Land & buildings	Plant & machinery	Fixtures & fittings	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 December 2015	-	-	-	-
Additions	5,073	30,849	378	36,300
At 30 November 2016	5,073	30,849	378	36,300
Depreciation				
Charge for the year	634	4,627	94	5,355
At 30 November 2016	634	4,627	94	5,355
Net book value				
At 30 November 2016	4,439	26,222	284	30,945
5 Inventories			2016	2015
			£	£
Finished goods			5,028	-
			5,028	-
6 Debtors			2016	2015
			£	£
Trade debtors			1,478	-
Accrued income and prepayments			4,655	-
Other debtors			200	-
			6,333	-
7 Creditors: amounts falling due within one year			2016	2015
			£	£
Trade creditors			(7)	-
Other taxes and social security costs			(2,042)	-
Loans from directors			59,841	-
Accruals			300	-
			58,092	-
8 Share capital			2016	2015
			£	£
Allotted, called up and fully paid:				
200 Ordinary shares of £1 each			200	200
9 Average number of employees				
During the year the average number of employees was 0 (2015: 0).				

