

REGISTERED NUMBER: 09386728 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2023

for

BRISTOL CONSPIRACY PUB CO LIMITED

**Contents of the Financial Statements
for the year ended 30 April 2023**

	Page
Company Information	1
Chartered Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	5

BRISTOL CONSPIRACY PUB CO LIMITED

**Company Information
for the year ended 30 April 2023**

DIRECTORS: Agenda Marketing Holdings Limited
S J Bartlett
S Burrows
G R P Ferguson
R A Newell
G B Newell

REGISTERED OFFICE: Bristol Beer Factory Tap Room
291 North Street
Bedminster
Bristol
BS3 1JP

REGISTERED NUMBER: 09386728 (England and Wales)

ACCOUNTANTS: Richardson Swift
Chartered Accountants
11 Laura Place
Bath
BA2 4BL

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Bristol Conspiracy Pub Co Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bristol Conspiracy Pub Co Limited for the year ended 30 April 2023 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Bristol Conspiracy Pub Co Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bristol Conspiracy Pub Co Limited and state those matters that we have agreed to state to the Board of Directors of Bristol Conspiracy Pub Co Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bristol Conspiracy Pub Co Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Bristol Conspiracy Pub Co Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bristol Conspiracy Pub Co Limited. You consider that Bristol Conspiracy Pub Co Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bristol Conspiracy Pub Co Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Richardson Swift
Chartered Accountants
11 Laura Place
Bath
BA2 4BL

23 January 2024

BRISTOL CONSPIRACY PUB CO LIMITED (REGISTERED NUMBER: 09386728)

**Balance Sheet
30 April 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		200,232		109,432
CURRENT ASSETS					
Stocks		26,287		28,858	
Debtors	5	179,821		199,563	
Cash at bank and in hand		<u>578,233</u>		<u>473,895</u>	
		784,341		702,316	
CREDITORS					
Amounts falling due within one year	6	<u>258,956</u>		<u>254,085</u>	
NET CURRENT ASSETS			<u>525,385</u>		<u>448,231</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			725,617		557,663
CREDITORS					
Amounts falling due after more than one year	7		(126,833)		(172,833)
PROVISIONS FOR LIABILITIES	9		<u>(25,612)</u>		<u>(7,145)</u>
NET ASSETS			<u>573,172</u>		<u>377,685</u>
CAPITAL AND RESERVES					
Called up share capital	10		84		84
Share premium			7,500		7,500
Retained earnings			<u>565,588</u>		<u>370,101</u>
SHAREHOLDERS' FUNDS			<u>573,172</u>		<u>377,685</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BRISTOL CONSPIRACY PUB CO LIMITED (REGISTERED NUMBER: 09386728)

Balance Sheet - continued
30 April 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 23 January 2024 and were signed on its behalf by:

S Burrows - Director

G B Newell - Director

G R P Ferguson - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 30 April 2023**

1. STATUTORY INFORMATION

Bristol Conspiracy Pub Co Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover from food and drink sales is recognised when the goods are transferred, net of value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Land and buildings	- 10% on reducing balance
Plant and machinery etc	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the year ended 30 April 2023

2. ACCOUNTING POLICIES - continued**Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors, loans from banks and other third parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Government grants

Government grants are accounted for under the accruals method, with those in relation to expenditure credited when the expenditure is charged to the profit and loss.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 48 (2022 - 48) .

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 May 2022	84,685	81,650	166,335
Additions	-	134,358	134,358
At 30 April 2023	<u>84,685</u>	<u>216,008</u>	<u>300,693</u>
DEPRECIATION			
At 1 May 2022	22,095	34,808	56,903
Charge for year	6,259	37,299	43,558
At 30 April 2023	<u>28,354</u>	<u>72,107</u>	<u>100,461</u>
NET BOOK VALUE			
At 30 April 2023	<u>56,331</u>	<u>143,901</u>	<u>200,232</u>
At 30 April 2022	<u>62,590</u>	<u>46,842</u>	<u>109,432</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	10,065	9,928
Amounts owed by group undertakings	88,327	93,641
Other debtors	81,429	95,994
	<u>179,821</u>	<u>199,563</u>

BRISTOL CONSPIRACY PUB CO LIMITED (REGISTERED NUMBER: 09386728)

**Notes to the Financial Statements - continued
for the year ended 30 April 2023**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	46,000	44,667
Trade creditors	115,445	56,206
Taxation and social security	80,727	124,993
Other creditors	16,784	28,219
	<u>258,956</u>	<u>254,085</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans	<u>126,833</u>	<u>172,833</u>

8. SECURED DEBTS

The following secured debts are included within creditors:

	2023	2022
	£	£
Bank loans	<u>172,833</u>	<u>217,500</u>

Lloyds Bank holds a legal charge over the property of the company.

The bank loans are government supported Coronavirus Business Interruption Loans.

9. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Deferred tax	<u>25,612</u>	<u>7,145</u>

	Deferred tax
	£
Balance at 1 May 2022	7,145
Provided during year	<u>18,467</u>
Balance at 30 April 2023	<u>25,612</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
8,358	Ordinary A	0.00001	<u>84</u>	<u>84</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.