

Unaudited Financial Statements for the Year Ended 30 November 2022

for

Cask And Curry Ltd

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for the Year Ended 30 November 2022

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Cask And Curry Ltd

Company Information  
for the Year Ended 30 November 2022

**DIRECTOR:** S Rull

**REGISTERED OFFICE:** 27 Constitution Hill  
Birmingham  
United Kingdom  
B19 3LE

**REGISTERED NUMBER:** 10670527 (England and Wales)

**ACCOUNTANTS:** ABP Chartered Certified Accountants  
220 Lea Road  
Wolverhampton  
West Midlands  
WV3 0LE

Balance Sheet  
30 November 2022

	Notes	30.11.22 £	£	30.11.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		6,900		8,280
Tangible assets	5		93,158		109,419
			<u>100,058</u>		<u>117,699</u>
<b>CURRENT ASSETS</b>					
Stocks		18,500		15,108	
Debtors	6	973,459		976,438	
Cash at bank and in hand		198,409		32,639	
		<u>1,190,368</u>		<u>1,024,185</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	336,774		281,919	
<b>NET CURRENT ASSETS</b>			<u>853,594</u>		<u>742,266</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>953,652</u>		<u>859,965</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		568,150		580,692
<b>NET ASSETS</b>			<u>385,502</u>		<u>279,273</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			385,402		279,173
			<u>385,502</u>		<u>279,273</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 director and authorised for issue on 31 August 2023 and were signed by:

S Rull - Director

Notes to the Financial Statements  
for the Year Ended 30 November 2022

**1. STATUTORY INFORMATION**

Cask And Curry Ltd 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2017, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Plant and machinery etc                      - 20% on reducing balance and 10% on cost

**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.

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022

2. **ACCOUNTING POLICIES - continued**

**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.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 20 (2021 - 18 ).

4. **INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b> <b>£</b>
<b>COST</b>	
At 1 December 2021	
and 30 November 2022	<u>13,800</u>
<b>AMORTISATION</b>	
At 1 December 2021	5,520
Charge for year	<u>1,380</u>
At 30 November 2022	<u>6,900</u>
<b>NET BOOK VALUE</b>	
At 30 November 2022	<u>6,900</u>
At 30 November 2021	<u>8,280</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022

5. **TANGIBLE FIXED ASSETS**

	Leasehold improvement £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 December 2021	45,150	20,072	149,648	14,490	229,360
Additions	-	2,800	-	-	2,800
At 30 November 2022	<u>45,150</u>	<u>22,872</u>	<u>149,648</u>	<u>14,490</u>	<u>232,160</u>
<b>DEPRECIATION</b>					
At 1 December 2021	15,527	10,532	87,584	6,298	119,941
Charge for year	2,962	2,048	12,413	1,638	19,061
At 30 November 2022	<u>18,489</u>	<u>12,580</u>	<u>99,997</u>	<u>7,936</u>	<u>139,002</u>
<b>NET BOOK VALUE</b>					
At 30 November 2022	<u>26,661</u>	<u>10,292</u>	<u>49,651</u>	<u>6,554</u>	<u>93,158</u>
At 30 November 2021	<u>29,623</u>	<u>9,540</u>	<u>62,064</u>	<u>8,192</u>	<u>109,419</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.22 £	30.11.21 £
Trade debtors	13,261	20,554
Other debtors	<u>960,198</u>	<u>955,884</u>
	<u>973,459</u>	<u>976,438</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.22 £	30.11.21 £
Hire purchase contracts	3,439	3,439
Trade creditors	65,801	65,806
Taxation and social security	230,795	171,670
Other creditors	<u>36,739</u>	<u>41,004</u>
	<u>336,774</u>	<u>281,919</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.11.22	30.11.21
	£	£
Bank loans	35,507	45,099
Hire purchase contracts	836	3,786
Other creditors	531,807	531,807
	<u>568,150</u>	<u>580,692</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	<u>35,507</u>	<u>45,099</u>

9. **ULTIMATE CONTROLLING PARTY**

The controlling party is S Rull.

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.