

The Flower Pots Brewery Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 October 2022

The Flower Pots Brewery Limited

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The Flower Pots Brewery Limited

Company Information

Directors Nicholas William Smith
Rupert John Boissier
Sophie Louise Beardmore-Gray

Registered office 2a Poles Copse, Poles Lane
Otterbourne
Winchester
Hampshire
SO21 2DZ

Accountants Magenta Accounts Limited
2a Poles Copse, Poles Lane
Otterbourne
Winchester
Hampshire
SO21 2DZ

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of
the Unaudited Statutory Accounts of
The Flower Pots Brewery Limited
for the Year Ended 31 October 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of The Flower Pots Brewery Limited for the year ended 31 October 2022 as set out on pages 3 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of The Flower Pots Brewery Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of The Flower Pots Brewery Limited and state those matters that we have agreed to state to the Board of Directors of The Flower Pots Brewery Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Flower Pots Brewery Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Flower Pots Brewery Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Flower Pots Brewery Limited. You consider that The Flower Pots Brewery 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 accounts of The Flower Pots Brewery 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 accounts.

.....
Magenta Accounts Limited
2a Poles Copse, Poles Lane
Otterbourne
Winchester
Hampshire
SO21 2DZ

9 May 2023

The Flower Pots Brewery Limited
(Registration number: 12301673)
Balance Sheet as at 31 October 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	138,964	117,348
Current assets			
Stocks	<u>5</u>	57,600	59,500
Debtors	<u>6</u>	461,701	266,052
Cash at bank and in hand		<u>17,200</u>	<u>37,363</u>
		536,501	362,915
Creditors: Amounts falling due within one year	<u>7</u>	<u>(57,735)</u>	<u>(60,990)</u>
Net current assets		<u>478,766</u>	<u>301,925</u>
Total assets less current liabilities		617,730	419,273
Creditors: Amounts falling due after more than one year	<u>7</u>	<u>(159,072)</u>	<u>(160,845)</u>
Net assets		<u><u>458,658</u></u>	<u><u>258,428</u></u>
Capital and reserves			
Called up share capital	<u>8</u>	1	1
Profit and loss account		<u>458,657</u>	<u>258,427</u>
Shareholders' funds		<u><u>458,658</u></u>	<u><u>258,428</u></u>

The Flower Pots Brewery Limited
(Registration number: 12301673)
Balance Sheet as at 31 October 2022

For the financial year ending 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 9 May 2023 and signed on its behalf by:

.....

Rupert John Boissier
Director

The Flower Pots Brewery Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

2a Poles Copse, Poles Lane
Otterbourne
Winchester
Hampshire
SO21 2DZ

The principal place of business is:

The Flower Pots Inn
Brandy Mount
Cheriton
Alresford
SO24 0QQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The presentation currency of the financial statements is the Pound Sterling (£).

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

The Flower Pots Brewery Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line
Plant & machinery	4 years at cost
Motor vehicle	4 years at cost
Buildings	50 years at cost

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Stocks

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

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2021 - 0).

The Flower Pots Brewery Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022

4 Tangible assets

	Land and buildings £	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation				
At 1 November 2021	6,933	107,169	51,035	165,137
Additions	32,373	16,731	14,245	63,349
At 31 October 2022	39,306	123,900	65,280	228,486
Depreciation				
At 1 November 2021	125	29,621	18,043	47,789
Charge for the year	328	26,363	15,042	41,733
At 31 October 2022	453	55,984	33,085	89,522
Carrying amount				
At 31 October 2022	38,853	67,916	32,195	138,964
At 31 October 2021	6,808	77,548	32,992	117,348

Included within the net book value of land and buildings above is £38,853 (2021 - £6,808) in respect of freehold land and buildings.

5 Stocks

	2022 £	2021 £
Other inventories	57,600	59,500

The Flower Pots Brewery Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022

6 Debtors

	Note	2022 £	2021 £
Trade debtors		91,427	52,119
Amounts owed by group undertakings and undertakings in which the company has a participating interest		367,351	213,933
Other debtors		2,923	-
		<u>461,701</u>	<u>266,052</u>

Details of non-current trade and other debtors

£367,351 (2021 -£213,933) of Loan to other group company is classified as non current. The loan to another group company is due after one year.

7 Creditors

Creditors: amounts falling due within one year

	Note	2022 £	2021 £
Due within one year			
Loans and borrowings	9	3	4
Trade creditors		56,729	59,797
Taxation and social security		-	316
Accruals and deferred income		873	873
Other creditors		130	-
		<u>57,735</u>	<u>60,990</u>

Creditors: amounts falling due after more than one year

	2022 £	2021 £
Due after one year		
Other non-current financial liabilities	<u>159,072</u>	<u>160,845</u>

The other non-current financial liability is a loan from a group company which is repayable after 5 years, not by instalments and is unsecured.

The Flower Pots Brewery Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 October 2022

8 Share capital

Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

9 Loans and borrowings

	2022	2021
	£	£
Current loans and borrowings		
Bank overdrafts	3	4

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.