REGISTERED NUMBER: 12364118 (England and Wales)

The Bottling Plant Limited

Financial Statements

for the Year Ended 31 August 2021

Contents of the Financial Statements
for the year ended 31 August 2021

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

Company Information
for the year ended 31 August 2021

DIRECTORS:	A C Cotterell D R L Jones
REGISTERED OFFICE:	24 Cornwall Road Dorchester Dorset DT1 1RX
REGISTERED NUMBER:	12364118 (England and Wales)
ACCOUNTANTS:	Read Woodruff Chartered Accountants 24 Cornwall Road Dorchester Dorset DT1 1RX

Statement of Financial Position
31 August 2021

	Notes	**2021** £	£	*2020* £	£
FIXED ASSETS					
Property, plant and equipment	4		**57,232**		*41,358*
CURRENT ASSETS					
Inventories		**6,750**		-	
Debtors	5	**3,607**		-	
Cash at bank and in hand		**45,361**		*46,281*	
		55,718		*46,281*	
CREDITORS					
Amounts falling due within one year	6	**89,458**		*53,521*	
NET CURRENT LIABILITIES			**(33,740)**		*(7,240)*
TOTAL ASSETS LESS CURRENT LIABILITIES			**23,492**		*34,118*
CREDITORS					
Amounts falling due after more than one year	7		**(39,000)**		*(43,500)*
PROVISIONS FOR LIABILITIES			**(10,874)**		*(7,858)*
NET LIABILITIES			**(26,382)**		*(17,240)*
CAPITAL AND RESERVES					
Called up share capital			**100**		*100*
Retained earnings			**(26,482)**		*(17,340)*
SHAREHOLDERS' FUNDS			**(26,382)**		*(17,240)*

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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.

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 25 May 2022 and were signed on its behalf by:

A C Cotterell - Director

D R L Jones - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

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

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

Fixtures, fittings, equipment	-	15% on reducing balance

Stocks
Inventories 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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 26 (2020 - 8) .

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4. PROPERTY, PLANT AND EQUIPMENT

	Fixtures, fittings, equipment £
COST	
At 1 September 2020	**43,734**
Additions	**23,125**
At 31 August 2021	**66,859**
DEPRECIATION	
At 1 September 2020	**2,376**
Charge for year	**7,251**
At 31 August 2021	**9,627**
NET BOOK VALUE	
At 31 August 2021	**57,232**
At 31 August 2020	*41,358*

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	*2020 £*
Other debtors	**3,607**	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	*2020 £*
Bank loans and overdrafts	**6,000**	*1,500*
Trade creditors	**15,691**	*4,049*
Taxation and social security	**11,163**	*2,349*
Other creditors	**56,604**	*45,623*
	89,458	*53,521*

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

	2021 £	*2020 £*
Bank loans	**39,000**	*43,500*

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans	**3,000**	*7,500*