

Abbreviated Unaudited Accounts for the Year Ended 31 December 2014

for

NORFOLK BROADS BREWING LLP  
TRADING AS HUMPTY DUMPTY BREWERY

TUESDAY



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29/09/2015

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COMPANIES HOUSE

**NORFOLK BROADS BREWING LLP (REGISTERED NUMBER: OC316098)**  
**TRADING AS HUMPTY DUMPTY BREWERY**

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for the year ended 31 December 2014**

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**NORFOLK BROADS BREWING LLP  
TRADING AS HUMPTY DUMPTY BREWERY**

**General Information  
for the year ended 31 December 2014**

**DESIGNATED MEMBERS:**

Mr C E Fermoy  
Mrs M A Fermoy  
Mrs L J George  
Mr S A George

**REGISTERED OFFICE:**

Humpty Dumpty Brewery  
Church Road  
Reedham  
Norwich  
NR13 3TZ

**REGISTERED NUMBER:**

OC316098 (England and Wales)

**ACCOUNTANTS:**

Hines Harvey Woods Ltd  
Chartered Certified Accountants  
Queens Head House  
The Street  
Acle  
Norwich  
NR13 3DY

**NORFOLK BROADS BREWING LLP (REGISTERED NUMBER: OC316098)**  
**TRADING AS HUMPTY DUMPTY BREWERY**

**Abbreviated Balance Sheet**  
**31 December 2014**

	Notes	2014 £	2013 £
<b>FIXED ASSETS</b>			
Intangible assets	2	4,500	9,000
Tangible assets	3	208,809	217,268
		<u>213,309</u>	<u>226,268</u>
<b>CURRENT ASSETS</b>			
Stocks		30,783	40,238
Debtors		41,677	39,308
Cash at bank and in hand		53,978	36,764
		<u>126,438</u>	<u>116,310</u>
<b>CREDITORS</b>			
Amounts falling due within one year	4	60,190	76,009
<b>NET CURRENT ASSETS</b>		<u>66,248</u>	<u>40,301</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>279,557</u>	<u>266,569</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	77,672	63,357
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>201,885</u>	<u>203,212</u>
<b>LOANS AND OTHER DEBTS DUE TO MEMBERS</b>		1,885	3,212
<b>MEMBERS' OTHER INTERESTS</b>			
Capital accounts		200,000	200,000
		<u>201,885</u>	<u>203,212</u>
<b>TOTAL MEMBERS' INTERESTS</b>			
Loans and other debts due to members		1,885	3,212
Members' other interests		200,000	200,000
Amounts due from members		(185)	
		<u>201,700</u>	<u>203,212</u>

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 December 2014.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The notes form part of these abbreviated accounts

NORFOLK BROADS BREWING LLP (REGISTERED NUMBER: OC316098)  
TRADING AS HUMPTY DUMPTY BREWERY

Abbreviated Balance Sheet - continued  
31 December 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The financial statements were approved by the members of the LLP on 24/09/2015 and were signed by:

  
Mrs L J George - Designated member

**NORFOLK BROADS BREWING LLP (REGISTERED NUMBER: OC316098)**  
**TRADING AS HUMPTY DUMPTY BREWERY**

**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings	- 2% on cost
Plant and machinery etc	- 33% on cost, 25% on reducing balance and 20% 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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

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

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	
and 31 December 2014	45,000
<b>AMORTISATION</b>	
At 1 January 2014	36,000
Amortisation for year	4,500
At 31 December 2014	40,500
<b>NET BOOK VALUE</b>	
At 31 December 2014	4,500
At 31 December 2013	9,000

**NORFOLK BROADS BREWING LLP (REGISTERED NUMBER: OC316098)**  
**TRADING AS HUMPTY DUMPTY BREWERY**

**Notes to the Abbreviated Accounts - continued**  
**for the year ended 31 December 2014**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2014	395,464
Additions	16,931
Disposals	(7,515)
At 31 December 2014	<u>404,880</u>
<b>DEPRECIATION</b>	
At 1 January 2014	178,196
Charge for year	23,418
Eliminated on disposal	(5,543)
At 31 December 2014	<u>196,071</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>208,809</u>
At 31 December 2013	<u>217,268</u>

**4. CREDITORS**

Creditors include an amount of £91,998 (2013 - £78,603) for which security has been given.