

Unaudited Financial Statements for the Year Ended 30 April 2025

for

A Northerly Brewing Ltd

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

A Northerly Brewing Ltd (Registered number: SC532477)

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for the Year Ended 30 April 2025**

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A Northerly Brewing Ltd

**Company Information
for the Year Ended 30 April 2025**

DIRECTORS:

D A Shaw
Mrs R H S Shaw

REGISTERED OFFICE:

The Old Smiddy
Strathnaver Street
Helmsdale
Sutherland
KW8 6JH

REGISTERED NUMBER:

SC532477 (Scotland)

ACCOUNTANTS:

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

A Northerly Brewing Ltd (Registered number: SC532477)

**Balance Sheet
30 April 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	51,242	50,953
Investments	5	<u>100</u>	<u>100</u>
		51,342	51,053
CURRENT ASSETS			
Debtors	6	16,353	16,179
Cash at bank		<u>611</u>	<u>9,688</u>
		16,964	25,867
CREDITORS			
Amounts falling due within one year	7	<u>(61,155)</u>	<u>(71,189)</u>
NET CURRENT LIABILITIES		(44,191)	(45,322)
TOTAL ASSETS LESS CURRENT LIABILITIES		7,151	5,731
PROVISIONS FOR LIABILITIES		<u>(1,258)</u>	<u>(1,064)</u>
NET ASSETS		<u>5,893</u>	<u>4,667</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>5,793</u>	<u>4,567</u>
		5,893	4,667

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 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 notes form part of these financial statements

A Northerly Brewing Ltd (Registered number: SC532477)

Balance Sheet - continued
30 April 2025

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 30 January 2026 and were signed on its behalf by:

D A Shaw - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 April 2025**

1. STATUTORY INFORMATION

A Northerly Brewing Ltd is a private company, limited by shares, registered in Scotland. 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.

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 - 15% reducing balance

INVESTMENTS IN SUBSIDIARIES

Investments in subsidiary undertakings are recognised at cost.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2).

Notes to the Financial Statements - continued
for the Year Ended 30 April 2025

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 May 2024	46,760	9,923	56,683
Additions	-	1,919	1,919
At 30 April 2025	<u>46,760</u>	<u>11,842</u>	<u>58,602</u>
DEPRECIATION			
At 1 May 2024	1,404	4,326	5,730
Charge for year	468	1,162	1,630
At 30 April 2025	<u>1,872</u>	<u>5,488</u>	<u>7,360</u>
NET BOOK VALUE			
At 30 April 2025	<u>44,888</u>	<u>6,354</u>	<u>51,242</u>
At 30 April 2024	<u>45,356</u>	<u>5,597</u>	<u>50,953</u>

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 May 2024 and 30 April 2025	<u>100</u>
NET BOOK VALUE	
At 30 April 2025	<u>100</u>
At 30 April 2024	<u>100</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	-	916
Other debtors	16,353	15,263
	<u>16,353</u>	<u>16,179</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	144	142
Taxation and social security	220	1,078
Other creditors	60,791	69,969
	<u>61,155</u>	<u>71,189</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2025**

8. GOING CONCERN

The directors are aware that the company is technically insolvent but with their ongoing financial commitment it will continue to be a going concern.

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.