

Registered Number:06135944

England and Wales

Whites Cellar Supplies (UK) Ltd

Unaudited Financial Statements

For the year ended 31 March 2019

Whites Cellar Supplies (UK) Ltd

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Statement of Financial Position  
As at 31 March 2019

	Notes	2019 £	Restated 2018 £
<b>Fixed assets</b>			
Property, plant and equipment	3	-	45,284
		-	<b>45,284</b>
<b>Current assets</b>			
Inventories	4	-	121,469
Trade and other receivables	5	179,024	8,513
Cash and cash equivalents		122,673	61,183
		<b>301,697</b>	<b>191,165</b>
<b>Trade and other payables: amounts falling due within one year</b>	6	(125,261)	(20,195)
<b>Net current assets</b>		<b>176,436</b>	<b>170,970</b>
<b>Total assets less current liabilities</b>		<b>176,436</b>	<b>216,254</b>
<b>Net assets</b>		<b>176,436</b>	<b>216,254</b>
<b>Capital and reserves</b>			
Called up share capital		2	2
Retained earnings		187,319	229,475
Other reserves		(10,885)	(13,223)
<b>Shareholders' funds</b>		<b>176,436</b>	<b>216,254</b>

For the year ended 31 March 2019 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Whites Cellar Supplies (UK) Ltd

Statement of Financial Position Continued  
For the year ended 31 March 2019

These financial statements were approved and authorised for issue by the Board on 06 May 2019 and were signed by:

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Wayne Jewell Director

The notes form part of these financial statements

## Whites Cellar Supplies (UK) Ltd

### Notes to the Financial Statements For the year ended 31 March 2019

#### Statutory Information

Whites Cellar Supplies (UK) Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 06135944.

Registered address:  
Unit B, Berkeley Court  
Earl Russell Way  
Lawrence Hill  
Bristol  
BS5 0BX

The presentation currency is £ sterling.

#### 1. Accounting policies

##### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

##### Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

##### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of 10 years.

##### Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	18% Reducing balance
Bar equipment	18% Reducing balance
Computer equipment	18% Reducing balance
Motor vehicles	18% Reducing balance
Fixtures and fittings	18% Reducing balance

##### Inventories

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### Hire purchase and leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Whites Cellar Supplies (UK) Ltd

Notes to the Financial Statements Continued  
For the year ended 31 March 2019

**2. Intangible fixed assets**

	Goodwill
<b>Cost or valuation</b>	<b>£</b>
At 01 April 2018	106,302
At 31 March 2019	<b>106,302</b>
<b>Amortisation</b>	
At 01 April 2018	106,302
At 31 March 2019	<b>106,302</b>
<b>Net book value</b>	
At 31 March 2019	-
At 31 March 2018	-

**3. Property, plant and equipment**

	Plant and machinery	Bar equipment	Motor vehicles	Fixtures and fittings	Computer equipment	Total
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2018	15,931	27,517	66,580	9,599	4,801	124,428
At 31 March 2019	<b>15,931</b>	<b>27,517</b>	<b>66,580</b>	<b>9,599</b>	<b>4,801</b>	<b>124,428</b>
<b>Provision for depreciation and impairment</b>						
At 01 April 2018	12,354	14,923	42,454	6,316	3,097	79,144
Charge for year	3,577	12,594	24,126	3,283	1,704	45,284
At 31 March 2019	<b>15,931</b>	<b>27,517</b>	<b>66,580</b>	<b>9,599</b>	<b>4,801</b>	<b>124,428</b>
<b>Net book value</b>						
At 31 March 2019	-	-	-	-	-	-
At 31 March 2018	<b>3,577</b>	<b>12,594</b>	<b>24,126</b>	<b>3,283</b>	<b>1,704</b>	<b>45,284</b>

**4. Inventories**

	2019	2018
	£	£
Stocks	-	121,469

Whites Cellar Supplies (UK) Ltd

Notes to the Financial Statements Continued  
For the year ended 31 March 2019

**5. Trade and other receivables**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	179,024	8,513

**6. Trade and other payables: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank loans and overdraft	19,026	-
Trade creditors	82,984	68
Taxation and social security	22,868	19,880
Other creditors	383	247
	<b>125,261</b>	<b>20,195</b>

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.