

# Sierra Whiskey Ten Ltd

Unaudited Abbreviated Accounts

for the period from 21 November 2014 to 31 December 2015

**Sierra Whiskey Ten Ltd**  
**Contents**

Abbreviated Balance Sheet	<u>1</u>
Notes to the Abbreviated Accounts	<u>2</u>

**Sierra Whiskey Ten Ltd**  
**(Registration number: 09322187)**  
**Abbreviated Balance Sheet as at 31 December 2015**

	<b>Note</b>	<b>31 December 2015 £</b>
<b>Current assets</b>		
Stocks		2,574,025
Cash at bank and in hand		35,933
		<hr/> 2,609,958
Creditors: Amounts falling due within one year		(1,700)
		<hr/>
Total assets less current liabilities		2,608,258
Creditors: Amounts falling due after more than one year		(2,638,344 )
		<hr/>
Net liabilities		(30,086)
		<hr/>
<b>Capital and reserves</b>		
Called up share capital	2	100
Profit and loss account		(30,186)
		<hr/>
Shareholders' deficit		(30,086)
		<hr/>

For the period ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small

companies regime.

Approved by the director on 1 August 2016

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A .  
Director

D ' A p o n t e

The notes on page 2 form an integral part of these financial statements.

Page 1

# Sierra Whiskey Ten Ltd

## Notes to the Abbreviated Accounts

### 1 Accounting policies

#### Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### Exemption from preparing a cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

#### Foreign currency

The company's accounting records are maintained in Pounds Sterling. Transactions in other currencies are converted at the rate ruling at the date of the transaction. Monetary assets and liabilities are converted at the rate of exchange ruling at the balance sheet date. Any material gains or losses resulting from the conversion are taken to the profit and loss account.

### 2 Share capital

#### Allotted, called up and fully paid shares

31 December 2015		
	No.	£
Ordinary shares of £1 each	100	100

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