REGISTERED NUMBER: 10989129 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 29TH SEPTEMBER 2017 TO 28TH FEBRUARY 2019

FOR

WHITBY DISTILLERY LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 29TH SEPTEMBER 2017 TO 28TH FEBRUARY 2019

WHITBY DISTILLERY LIMITED

COMPANY INFORMATION
FOR THE PERIOD 29TH SEPTEMBER 2017 TO 28TH FEBRUARY 2019

DIRECTORS:	L W Pentith Miss J L Slater
REGISTERED OFFICE:	Flat 2 1-2 Gray Street Whitby United Kingdom YO21 1EP
REGISTERED NUMBER:	10989129 (England and Wales)
ACCOUNTANTS:	CGA Chartered Certified Accountants 3 & 4 Park Court Riccall Road Escrick York North Yorkshire YO19 6ED

BALANCE SHEET
28TH FEBRUARY 2019

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		11,703
CURRENT ASSETS			
Stocks		18,676	
Debtors	5	19,524	
Cash at bank		29,041	
		67,241	
CREDITORS			
Amounts falling due within one year	6	36,002	
NET CURRENT ASSETS			31,239
TOTAL ASSETS LESS CURRENT LIABILITIES			42,942
PROVISIONS FOR LIABILITIES			2,081
NET ASSETS			40,861
CAPITAL AND RESERVES			
Called up share capital			100
Retained earnings			40,761
SHAREHOLDERS' FUNDS			40,861

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28th February 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 28th February 2019 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 7th June 2019 and were signed on its behalf by:

L W Pentith - Director

Miss J L Slater - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 29TH SEPTEMBER 2017 TO 28TH FEBRUARY 2019

1. STATUTORY INFORMATION

Whitby Distillery 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
Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered stated net of discounts and of Value Added Tax.

Income is recognised when the have been delivered to customers such that the risks and rewards of ownership have transferred to them.

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	- 20% on reducing balance
Computer equipment	- 25% 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.

Taxation
Taxation for the period 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 period 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 29TH SEPTEMBER 2017 TO 28TH FEBRUARY 2019

4. TANGIBLE FIXED ASSETS

	Plant and machinery	Computer equipment	Totals
	£	£	£
COST			
Additions	14,065	601	14,666
At 28th February 2019	14,065	601	14,666
DEPRECIATION			
Charge for period	2,813	150	2,963
At 28th February 2019	2,813	150	2,963
NET BOOK VALUE			
At 28th February 2019	11,252	451	11,703

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	18,285
Other debtors	1,239
	19,524

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	7
Taxation and social security	21,303
Other creditors	14,692
	36,002

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£
Within one year	4,473
Between one and five years	9,691
	14,164

8. RELATED PARTY DISCLOSURES

At the balance sheet date, the company owed £9,404 to members of key management personnel. No interest has been charged to the company in respect of this loan which is repayable on demand and is presented within creditors due within one year.