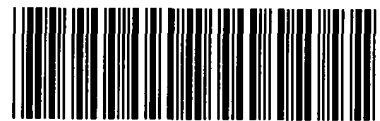


AMENDED ACCOUNTS.

**GORILLA SPIRITS COMPANY LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD FROM 22 FEBRUARY 2018 TO 28 FEBRUARY 2019**



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COMPANIES HOUSE

GORILLA SPIRITS COMPANY LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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GORILLA SPIRITS COMPANY LTD
COMPANY INFORMATION
FOR THE PERIOD FROM 22 FEBRUARY 2018 TO 28 FEBRUARY 2019

Directors	Andy Daniels Claire Daniels
Company Number	11219747 (England and Wales)
Registered Office	37 Lenten Street ALTON Hampshire GU34 1HE United Kingdom

GORILLA SPIRITS COMPANY LTD
(COMPANY NO: 11219747 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the period from 22 February 2018 to 28 February 2019.

Directors

The following directors were appointed during the period:

Andy Daniels was appointed on 22 February 2018.
Claire Daniels was appointed on 22 February 2018.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

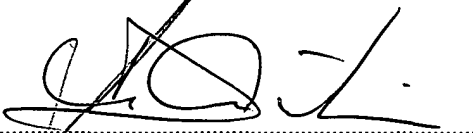
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors



Andy Daniels
Director

Approved by the board on: 21 February 2020

GORILLA SPIRITS COMPANY LTD

ACCOUNTANTS' REPORT

Accountants' report to the board of directors of Gorilla Spirits Company Ltd on the preparation of the unaudited statutory accounts for the period from 22 February 2018 to 28 February 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Gorilla Spirits Company Ltd for the period from 22 February 2018 to 28 February 2019 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Gorilla Spirits Company Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Gorilla Spirits Company Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gorilla Spirits Company Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Gorilla Spirits Company Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Gorilla Spirits Company Ltd. You consider that Gorilla Spirits Company Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Gorilla Spirits Company Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



21 February 2020

GORILLA SPIRITS COMPANY LTD
INCOME STATEMENT
FOR THE PERIOD FROM 22 FEBRUARY 2018 TO 28 FEBRUARY 2019

	2019
	£
Turnover	129,047
Cost of sales	(91,794)
Gross profit	<u>37,253</u>
Administrative expenses	(193,175)
Operating loss	<u>(155,922)</u>
Loss on ordinary activities before taxation	<u>(155,922)</u>
Tax on loss on ordinary activities	-
Loss for the period	<u><u>(155,922)</u></u>

GORILLA SPIRITS COMPANY LTD
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2019

	Notes	2019 £
Fixed assets		
Intangible assets	4	1
Tangible assets	5	70,471
		<u>70,472</u>
Current assets		
Inventories	6	93,212
Debtors	7	37,117
Cash at bank and in hand		45,625
		<u>175,954</u>
Creditors: amounts falling due within one year	8	(142,028)
Net current assets		<u>33,926</u>
Net assets		<u>104,398</u>
Capital and reserves		
Called up share capital		372
Share premium		259,948
Profit and loss account		(155,922)
Shareholders' funds		<u>104,398</u>

For the period ending 28 February 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 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 21 February 2020 and were signed on its behalf by


 Andy Daniels
 Director

Company Registration No. 11219747

GORILLA SPIRITS COMPANY LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 22 FEBRUARY 2018 TO 28 FEBRUARY 2019

1 Statutory information

Gorilla Spirits Company Ltd is a private company, limited by shares, registered in England and Wales, registration number 11219747. The registered office is 37 Lenten Street, ALTON, Hampshire, GU34 1HE, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

These accounts replace the original accounts that were dated 14th December 2019 and filed with Companies House on 24th December 2019.

These accounts are now the statutory accounts and have been prepared as they were on 14th December.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	Leasehold Improvements depreciated over the period of the lease, ie 7 years.
Plant & machinery	Depreciation calculated at 25% using the reducing balance method.
Fixtures & fittings	Depreciation calculated at 25% using the reducing balance method.
Computer equipment	Depreciation calculated at 25% using the straight line method.

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 22 February 2018	-
Additions	1
At 28 February 2019	1
Amortisation	
At 22 February 2018	-
At 28 February 2019	-
Net book value	
At 28 February 2019	1

GORILLA SPIRITS COMPANY LTD
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 22 FEBRUARY 2018 TO 28 FEBRUARY 2019

5 Tangible fixed assets	Land & buildings	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 22 February 2018	-	-	-	-	-
Additions	38,356	31,610	17,430	1,087	88,483
At 28 February 2019	38,356	31,610	17,430	1,087	88,483
Depreciation					
Charge for the period	5,479	7,903	4,358	272	18,012
At 28 February 2019	5,479	7,903	4,358	272	18,012
Net book value					
At 28 February 2019	32,877	23,707	13,072	815	70,471

6 Inventories	2019
	£
Finished goods	93,212
	93,212

7 Debtors	2019
	£
Trade debtors	22,753
Accrued income and prepayments	14,364
	37,117

8 Creditors: amounts falling due within one year	2019
	£
Trade creditors	52,961
Taxes and social security	(2,494)
Loans from directors	77,450
Accruals	14,111
	142,028

9 Average number of employees

During the period the average number of employees was 2.

GORILLA SPIRITS COMPANY LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE PERIOD FROM 22 FEBRUARY 2018 TO 28 FEBRUARY 2019

	2019
	£
Turnover	
Sales	129,047
Cost of sales	
Purchases	28,965
Subcontractor costs	16,500
Carriage	4,656
Discounts allowed	86
Other direct costs	41,587
	91,794
Gross profit	37,253
Administrative expenses	
Wages and salaries	67,839
Pensions	440
Employer's NI	2,995
Staff training and welfare	2,008
Travel and subsistence	16,268
Motor expenses	2,911
Rent	7,158
Light and heat	939
Cleaning	608
Telephone and fax	1,047
Stationery and printing	903
Subscriptions	174
Bank charges	451
Insurance	2,366
Equipment expensed	6,547
Equipment hire	298
Software	6,481
Repairs and maintenance	5,038
Depreciation	18,011
Loss on foreign exchange transactions	3,229
Advertising and PR	38,657
Other legal and professional	8,807
	193,175
Operating loss	(155,922)
Loss on ordinary activities before taxation	(155,922)