

**GORILLA SPIRITS COMPANY LIMITED**

**Company Registration Number:  
11219747 (England and Wales)**

**Unaudited abridged accounts for the year ended 28 February 2021**

**Period of accounts**

**Start date: 29 February 2020**

**End date: 28 February 2021**

# **GORILLA SPIRITS COMPANY LIMITED**

## **Contents of the Financial Statements for the Period Ended 28 February 2021**

Balance sheet

Notes

# GORILLA SPIRITS COMPANY LIMITED

## Balance sheet

As at 28 February 2021

	<i>Notes</i>	<i>2021</i>	<i>2020</i>
		£	£
<b>Fixed assets</b>			
Intangible assets:	3	1	1
Tangible assets:	4	58,758	58,275
<b>Total fixed assets:</b>		<u>58,759</u>	<u>58,276</u>
<b>Current assets</b>			
Stocks:		27,038	56,367
Debtors:		54,837	31,817
Cash at bank and in hand:		27,995	13,138
<b>Total current assets:</b>		<u>109,870</u>	<u>101,322</u>
Creditors: amounts falling due within one year:	5	(114,991)	(240,873)
<b>Net current assets (liabilities):</b>		<u>(5,121)</u>	<u>(139,551)</u>
Total assets less current liabilities:		53,638	(81,275)
Creditors: amounts falling due after more than one year:	6	(41,660)	
<b>Total net assets (liabilities):</b>		<u>11,978</u>	<u>(81,275)</u>
<b>Capital and reserves</b>			
Called up share capital:		372	372
Share premium account:		259,948	259,948
Profit and loss account:		(248,342)	(341,595)
<b>Shareholders funds:</b>		<u>11,978</u>	<u>(81,275)</u>

The notes form part of these financial statements

# **GORILLA SPIRITS COMPANY LIMITED**

## **Balance sheet statements**

For the year ending 28 February 2021 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

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

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 28 April 2021  
and signed on behalf of the board by:**

Name: Andrew Daniels  
Status: Director

The notes form part of these financial statements

# **GORILLA SPIRITS COMPANY LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 28 February 2021**

### **1. Accounting policies**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

The turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### **Tangible fixed assets and depreciation policy**

Land & Buildings: Leasehold improvements depreciated over period of lease ie: 7 years  
Plant & Machinery: 25% Reducing Balance  
Fixtures & Fittings: 25% Reducing Balance  
Computer & Equipment: 25% Straight line

#### **Valuation and information policy**

Stocks and work in progress are valued at the lower of cost and net realisable value.

# GORILLA SPIRITS COMPANY LIMITED

## Notes to the Financial Statements for the Period Ended 28 February 2021

### 2. Employees

	<i>2021</i>	<i>2020</i>
Average number of employees during the period	6	9

# GORILLA SPIRITS COMPANY LIMITED

## Notes to the Financial Statements for the Period Ended 28 February 2021

### 3. Intangible Assets

	Total
<b>Cost</b>	£
At 29 February 2020	1
At 28 February 2021	<u>1</u>
<b>Net book value</b>	
At 28 February 2021	<u>1</u>
At 28 February 2020	<u>1</u>

# GORILLA SPIRITS COMPANY LIMITED

## Notes to the Financial Statements for the Period Ended 28 February 2021

### 4. Tangible Assets

	Total
<b>Cost</b>	£
At 29 February 2020	93,764
Additions	17,145
At 28 February 2021	<u>110,909</u>
<b>Depreciation</b>	
At 29 February 2020	35,489
Charge for year	16,662
At 28 February 2021	<u>52,151</u>
<b>Net book value</b>	
At 28 February 2021	<u>58,758</u>
At 28 February 2020	<u>58,275</u>



# **GORILLA SPIRITS COMPANY LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 28 February 2021**

### **5. Creditors: amounts falling due within one year note**

Bank Loan due within 1 year £8333 VAT @ £37,793 Creditors £2,185 Loans from Directors £64,755 Accruals £1,925

# **GORILLA SPIRITS COMPANY LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 28 February 2021**

### **6. Creditors: amounts falling due after more than one year note**

Bank loans due after 12 months £41,667

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