

**GORILLA SPIRITS COMPANY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

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UNAUDITED ACCOUNTS
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GORILLA SPIRITS COMPANY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2023

Director	Andy Daniels
Company Number	11219747 (England and Wales)
Registered Office	The Workshop, Manor Farm Yard Upton Grey, Basingstoke Hampshire RG25 2RQ GB
Accountants	Bentworth Business Services Houghton 20A Kingsland Road Alton Hampshire GU34 1LA

GORILLA SPIRITS COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	4	9,265	10,753
Tangible assets	5	37,486	47,907
		<u>46,751</u>	<u>58,660</u>
Current assets			
Inventories		47,341	63,926
Debtors	6	47,646	21,382
Cash at bank and in hand		115,399	12,250
		<u>210,386</u>	<u>97,558</u>
Creditors: amounts falling due within one year	7	(263,010)	(119,388)
Net current liabilities		<u>(52,624)</u>	<u>(21,830)</u>
Total assets less current liabilities		(5,873)	36,830
Creditors: amounts falling due after more than one year	8	(21,065)	(31,481)
Net (liabilities)/assets		<u>(26,938)</u>	<u>5,349</u>
Capital and reserves			
Called up share capital		372	372
Share premium		259,948	259,948
Profit and loss account		(287,258)	(254,971)
Shareholders' funds		<u>(26,938)</u>	<u>5,349</u>

For the year ending 28 February 2023 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 30 November 2023 and were signed on its behalf by

Andy Daniels
Director

Company Registration No. 11219747

GORILLA SPIRITS COMPANY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Statutory information

Gorilla Spirits Company Limited is a private company, limited by shares, registered in England and Wales, registration number 11219747. The registered office is The Workshop, Manor Farm Yard, Upton Grey, Basingstoke, Hampshire, RG25 2RQ, GB.

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.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also 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	Other	Total
	£	£	£
Cost			
At 1 March 2022	1	13,440	13,441
Additions	-	2,670	2,670
At 28 February 2023	1	16,110	16,111
Amortisation			
At 1 March 2022	-	2,688	2,688
On disposals	-	1,248	1,248
Charge for the year	-	2,910	2,910
At 28 February 2023	-	6,846	6,846
Net book value			
At 28 February 2023	1	9,264	9,265
At 28 February 2022	1	10,752	10,753

GORILLA SPIRITS COMPANY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

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 1 March 2022	38,856	53,656	19,800	2,588	114,900
Additions	-	4,914	-	449	5,363
At 28 February 2023	38,856	58,570	19,800	3,037	120,263
Depreciation					
At 1 March 2022	22,168	29,757	13,311	1,757	66,993
Charge for the year	5,563	8,112	1,622	487	15,784
At 28 February 2023	27,731	37,869	14,933	2,244	82,777
Net book value					
At 28 February 2023	11,125	20,701	4,867	793	37,486
At 28 February 2022	16,688	23,899	6,489	831	47,907
6 Debtors				2023	2022
				£	£
Amounts falling due within one year					
Trade debtors				33,369	15,189
Accrued income and prepayments				14,277	5,383
Other debtors				-	810
				47,646	21,382
7 Creditors: amounts falling due within one year				2023	2022
				£	£
Bank loans and overdrafts				11,370	11,100
VAT				20,800	19,282
Trade creditors				10,506	18,643
Loans from directors				41,901	54,786
Accruals				178,433	15,577
				263,010	119,388
8 Creditors: amounts falling due after more than one year				2023	2022
				£	£
Bank loans				21,065	31,481

This relates to Rounding difference in the accounts

9 Average number of employees

During the year the average number of employees was 16 (2022: 14).

