

Langholm Distillery Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 30 November 2020

Deans Accountants And Business Advisors Ltd
27 North Bridge Street
Hawick
Borders
TD9 9BD

Langholm Distillery Limited

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Langholm Distillery Limited

Company Information

Directors	C Harrison L J Harrison
Registered office	4 Holmfoot Newcastleton Scottish Borders TD9 0QJ
Accountants	Deans Accountants And Business Advisors Ltd 27 North Bridge Street Hawick Borders TD9 9BD

DEANS

Chartered Accountants

Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Langholm Distillery Limited for the Year Ended 30 November 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Langholm Distillery Limited for the year ended 30 November 2020 as set out on pages 3 to 4 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland (ICAS), we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/ethics/icas-code-of-ethics>.

This report is made solely to the Board of Directors of Langholm Distillery Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Langholm Distillery Limited and state those matters that we have agreed to state to the Board of Directors of Langholm Distillery Limited, as a body, in this report in accordance with ICAS guidance (www.icas.com/accountsprep/guidance). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Langholm Distillery Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Langholm Distillery Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Langholm Distillery Limited. You consider that Langholm Distillery Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Langholm Distillery Limited. 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.

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Deans Accountants And Business Advisors Ltd
27 North Bridge Street
Hawick
Borders
TD9 9BD

16 June 2021

Langholm Distillery Limited
(Registration number: SC464734)
Balance Sheet as at 30 November 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand		100	100
Capital and reserves			
Called up share capital	4	100	100
Shareholders' funds		100	100

For the financial year ending 30 November 2020 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 16 June 2021 and signed on its behalf by:

.....
C Harrison
Director

Langholm Distillery Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 November 2020

1 General information

The company is a private company limited by share capital, incorporated in Scotland.

The address of its registered office is:

4 Holmfoot
Newcastleton
Scottish Borders
TD9 0QJ
Scotland

These financial statements were authorised for issue by the Board on 16 June 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are presented in Sterling (£) and rounded to the nearest £0.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 1 (2019 - 1).

4 Share capital

Allotted, called up and fully paid shares

	2020		2019	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.