

Company registration number: SC628453

Cairngorm Gin Company Ltd

Unaudited filleted financial statements

30 April 2020

Cairngorm Gin Company Ltd

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Directors and other information

Directors

Mr J A Smith

Mr A Smith

Company number

SC628453

Registered office

4th Floor Metropolitan House

31-33 High Street

Inverness

IV1 1HT

Accountants

Frame Kennedy

Metropolitan House

31-33 High Street

Inverness

IV1 1HT

Cairngorm Gin Company Ltd

Report to the board of directors on the preparation of the

unaudited statutory financial statements of Cairngorm Gin Company Ltd

Period ended 30 April 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Cairngorm Gin Company Ltd for the period ended 30 April 2020 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS , we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the board of directors of Cairngorm Gin Company Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Cairngorm Gin Company Ltd and state those matters that we have agreed to state to the board of directors of Cairngorm Gin Company Ltd as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cairngorm Gin Company Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that Cairngorm Gin Company Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Cairngorm Gin Company Ltd. You consider that Cairngorm Gin 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 financial statements of Cairngorm Gin 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 financial statements.

Frame Kennedy

Chartered Accountants

Metropolitan House

31-33 High Street

Inverness

IV1 1HT

21 April 2021

Cairngorm Gin Company Ltd

Statement of financial position

30 April 2020

	30/04/20	
	£	£
Fixed assets		25,053
		<hr/>
Current assets	47,631	
Prepayments and accrued income	469	
	<hr/>	48,100
Creditors: amounts falling due within one year		(82,158)
		<hr/>
Net current liabilities		(34,058)
		<hr/>
Total assets less current liabilities		(9,005)
Accruals and deferred income		(750)
		<hr/>
Net liabilities		(9,755)
		<hr/>
Capital and reserves		(9,755)
		<hr/>
Notes to the financial statements		

Period ended 30 April 2020

1. Directors advances, credits and guarantees

During the period the directors entered into the following advances and credits with the company:

Period
ended
30/04/20

	Balance brought forward	Advances /(credits) to the directors	Amounts repaid	Balance o/standing
	£	£	£	£
Mr J A Smith	-	1	(520)	(519)
Mr A Smith	-	-	(81,053)	(81,053)
	<u>-</u>	<u>1</u>	<u>(81,573)</u>	<u>(81,572)</u>

2. Going concern

The directors have considered the financial position of the company and assessed the risks facing its business. In making this assessment they have considered the company's ability to meet its future liabilities as they fall due and to comply with the financial covenants that the company has entered into. The directors have concluded that it is appropriate to use the going concern concept in preparing these financial statements.

3. Events after the end of the reporting period

The COVID-19 outbreak has developed rapidly in 2020 and 2021 with a significant number of infections. The exact impact on our activities for the remainder of the pandemic and thereafter cannot be predicted. We also refer to note 2.

For the period ending 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

The financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 21 April 2021 , and are signed on behalf of the board by:

Mr J A Smith

Director

Company registration number: SC628453

The company is a private company limited by shares, registered in Scotland.

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.