

COMPANY REGISTRATION NUMBER SC385113

The Whisky Garden Ltd
Unaudited Abbreviated Accounts
For the Year Ended
30 September 2012



THE A9 PARTNERSHIP LIMITED

Chartered Accountants
57-59 High Street
Dunblane
Perthshire
FK15 0EE

The Whisky Garden Ltd

Abbreviated Accounts

Year Ended 30 September 2012

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

The Whisky Garden Ltd

Abbreviated Balance Sheet

30 September 2012

	Note	2012 £	2011 £
Fixed Assets	2		
Tangible assets		4,212	-
Current Assets			
Stocks		2,376	-
Debtors		68	2
Cash at bank and in hand		3,165	-
		<u>5,609</u>	<u>2</u>
Creditors: Amounts Falling due Within One Year		<u>22,735</u>	<u>-</u>
Net Current (Liabilities)/Assets		(17,126)	2
Total Assets Less Current Liabilities		<u>(12,914)</u>	<u>2</u>
Capital and Reserves			
Called-up equity share capital	3	2	2
Profit and loss account		<u>(12,916)</u>	<u>-</u>
(Deficit)/Shareholder's Funds		<u>(12,914)</u>	<u>2</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 25 June 2013.



Mr Anthony Reeman-Clark
Director

Company Registration Number: SC385113

The Whisky Garden Ltd

Notes to the Abbreviated Accounts

Year Ended 30 September 2012

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 25% reducing balance
Office Equipment	- 25% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Going concern

At the balance sheet date there was a net deficiency of £12,914. The company is dependent on the financial support of the director, Mr Anthony Reeman-Clark. He has provided assurances of this support therefore it is appropriate to prepare the accounts on a going concern basis.

2. FIXED ASSETS

	Tangible Assets £
Cost	
Additions	5,616
At 30 September 2012	<u>5,616</u>
Depreciation	
Charge for year	1,404
At 30 September 2012	<u>1,404</u>
Net Book Value	
At 30 September 2012	<u>4,212</u>
At 30 September 2011	<u>-</u>

3. SHARE CAPITAL

Authorised share capital:

	2012 £	2011 £
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

The Whisky Garden Ltd

Notes to the Abbreviated Accounts

Year Ended 30 September 2012

3. SHARE CAPITAL *(continued)*

Allotted, called up and fully paid:

	2012		2011	
	No	£	No	£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

4. POST BALANCE SHEET EVENTS

The company formed a separate subsidiary company after the balance sheet date, which will be the trading company. The initial equipment will be transferred. The Whisky Garden Ltd will be the holding company retaining the intellectual property of the recipes.