COMPANY REGISTRATION NUMBER SC385113

The Whisky Garden Ltd

Unaudited Abbreviated Accounts

For the Year Ended

31 March 2015

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
57-59 High Street
Dunblane
Perthshire
FK15 0EE

The Whisky Garden Ltd

Abbreviated Balance Sheet

31 March 2015

	Note	2015 £	2015 £	2014 £	2014 £
Fixed Assets	2				
Tangible assets			2,159		2,878
Investments			90,002		90,002
			92,161		92,880
Current Assets					
Debtors		11,384		-	
Cash at bank and in hand		14,106		1,439	
		25,490		1,439	
Creditors: Amounts Falling due Within One Year		49,405		61,831	
Net Current Liabilities			(23,915)		(60,392)
Total Assets Less Current Liabilities			68,246		32,488
Capital and Reserves					
Called up equity share capital	3		100		100
Share premium account			52,402		52,402
Profit and loss account			15,744		(20,014)
Shareholder's Funds			68,246		32,488

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 9 December 2015 .

Anthony Reeman-Clark

Company Registration Number: SC385113

The Whisky Garden Ltd

Notes to the Abbreviated Accounts

Year Ended 31 March 2015

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 January 2015).

Consolidation

In the opinion of the director, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

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

2. FIXED ASSETS

	Tangible Assets	Investments	Total
	£	£	£
Cost			
At 1 April 2014 and 31 March 2015	6,009	90,002	96,011
Depreciation			
At 1 April 2014	3,131	–	3,131
Charge for year	719	–	719
At 31 March 2015	3,850	–	3,850
Net Book Value			
At 31 March 2015	2,159	90,002	92,161
At 31 March 2014	2,878	90,002	92,880

The company owns 90 % of the issued share capital of the companies listed below: Company Shares held Incorporated Strathearn Distillery Ltd 90 Scotland This company trades in the activity of developing and trading a micro distillery . The aggregate amount of capital and reserves and the results of this undertaking for the last relevant financial period were as follows: 2015 2014 Aggregate capital and reserves £142,711 £107,295 Profit and (loss) for the year £35,416 £(6,707)

3. SHARE CAPITAL

Authorised share capital:

	2015	2014
	£	£
88 A Ordinary shares of £ 1 each	88	88
12 B Ordinary shares of £ 1 each	12	12
	100	100

Allotted, called up and fully paid:

	2015		2014	
	No	**£**	No	£

A Ordinary shares of £ 1 each	88	88	88	88
B Ordinary shares of £ 1 each	12	12	12	12
	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.