REGISTERED NUMBER: SC532413 (Scotland)

Financial Statements For The Period 12 April 2016 to 30 April 2017

for

Speyside Trading Company Limited

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For The Period 12 April 2016 to 30 April 2017

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Speyside Trading Company Limited

Company Information
For The Period 12 April 2016 to 30 April 2017

DIRECTORS:	J McDonough Mrs J McDonough
REGISTERED OFFICE:	c/o Robb Ferguson Regent Court 70 West Regent Street GLASGOW G2 2QZ
REGISTERED NUMBER:	SC532413 (Scotland)
ACCOUNTANTS:	Robb Ferguson Chartered Accountants Regent Court 70 West Regent Street Glasgow G2 2QZ

Abridged Statement of Financial Position
30 April 2017

	Notes	£
CURRENT ASSETS		
Stocks		**220,360**
Cash at bank		**8,599**
		228,959
CREDITORS		
Amounts falling due within one year		**234,011**
NET CURRENT LIABILITIES		**(5,052)**
TOTAL ASSETS LESS CURRENT LIABILITIES		**(5,052)**
CAPITAL AND RESERVES		
Called up share capital		**100**
Retained earnings		**(5,152)**
SHAREHOLDERS' FUNDS		**(5,052)**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Statement of Financial Position for the period ended 30 April 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 5 January 2018 and were signed on its behalf by:

J McDonough - Director

The notes form part of these financial statements

Notes to the Financial Statements
For The Period 12 April 2016 to 30 April 2017

1. STATUTORY INFORMATION

Speyside Trading Company Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The directors have considered the basis of preparing the financial statements. The directors of the Company have confirmed that they will continue to provide ongoing support as required for a further 12 months from the date of the approval of the financial statements. As a result of this, the directors of the Company conclude there are sufficient financial resources available for the foreseeable future. On this basis the directors consider that it is appropriate that the going concern basis continues to be adopted in preparing the financial statements.

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

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL.

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4. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	£
Within one year	13,635
Between one and five years	54,540
In more than five years	169,301
	237,476

5. RELATED PARTY DISCLOSURES

Speyside Distillers Company Limited

A company in which J McDonough is a director

	£
Amount due to related party at the balance sheet date	223,610

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.