Registered number: SC659021

TURADH DISTILLERY LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

Turadh Distillery Ltd
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Turadh Distillery Ltd
Balance Sheet
As At 30 April 2024

Registered number: SC659021

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	4		28,719		14,400
			28,719		14,400
CURRENT ASSETS					
Debtors	5	896		265	
Cash at bank and in hand		1		194	
		897		459	
Creditors: Amounts Falling Due Within One Year	6	(24,841)		(16,677)	
NET CURRENT ASSETS (LIABILITIES)			(23,944)		(16,218)
TOTAL ASSETS LESS CURRENT LIABILITIES			4,775		(1,818)
Creditors: Amounts Falling Due After More Than One Year	7		(33,763)		(12,648)
NET LIABILITIES			(28,988)		(14,466)
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Profit and Loss Account			(28,989)		(14,467)
SHAREHOLDERS' FUNDS			(28,988)		(14,466)

For the year ending 30 April 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Anna Robertson

Director

28/01/2025

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

Turadh Distillery Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC659021 . The registered office is 4 Bogardo Farm Steadings, Finavon, Forfar, DD8 3PW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% Straight Line
Motor Vehicles	25%

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2023: 1)

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
As at 1 May 2023	18,000	-	18,000
Additions	-	21,492	21,492
As at 30 April 2024	18,000	21,492	39,492
Depreciation			
As at 1 May 2023	3,600	-	3,600
Provided during the period	1,800	5,373	7,173
As at 30 April 2024	5,400	5,373	10,773
Net Book Value			
As at 30 April 2024	12,600	16,119	28,719
As at 1 May 2023	14,400	-	14,400

5. **Debtors**

	2024	2023
	£	£
Due within one year		
VAT	896	265

6. **Creditors: Amounts Falling Due Within One Year**

	2024	2023
	£	£
Trade creditors	-	(582)
Accruals and deferred income	-	774
Director's loan account	24,841	16,485
	24,841	16,677

7. **Creditors: Amounts Falling Due After More Than One Year**

	2024	2023
	£	£
Bank loans	33,763	12,648

8. **Share Capital**

	2024	2023
	£	£
Allotted, Called up and fully paid	1	1

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.