

# D.J. Limbrey Distilling Co. Limited

Annual Report and Unaudited Abridged Financial Statements  
for the Year Ended 31 December 2022

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# **D.J. Limbrey Distilling Co. Limited**

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# **D.J. Limbrey Distilling Co. Limited**

## **Company Information**

**Directors** Mrs Chai Lin Limbrey  
Mr Dominic James Limbrey

**Company secretary** Mrs Chai Lin Limbrey

**Registered office** 35 Berkeley Square  
Mayfair  
London  
W1J 5BF

**Registration Number** 08839579

**Accountants** Rainbow Tree Partners LLP  
Rainbow Tree House  
Chislehurst  
Kent  
BR7 5EB

# **D.J. Limbrey Distilling Co. Limited**

## **Directors' Report for the Year Ended 31 December 2022**

The directors present their report and the abridged financial statements for the year ended 31 December 2022.

### **Directors of the company**

The directors who held office during the year were as follows:

Mrs Chai Lin Limbrey - Company secretary and director

Mr Dominic James Limbrey

### **Principal activity**

The principal activity of the company is the wholesale of premium spirits and related products.

### **Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 31 October 2023 and signed on its behalf by:

.....

Mr Dominic James Limbrey

Director

# **D.J. Limbrey Distilling Co. Limited**

(Registration number: 08839579 )

## **Abridged Balance Sheet as at 31 December 2022**

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

# D.J. Limbrey Distilling Co. Limited

(Registration number: 08839579 )

## Abridged Balance Sheet as at 31 December 2022

Approved and authorised by the Board on 31 October 2023 and signed on its behalf by:

.....  
Mr Dominic James Limbrey  
Director

	Note	2022 £	2021 £
<b>Current assets</b>			
Stocks		310,933	326,479
Debtors	<u>5</u>	99,424	125,691
Cash at bank and in hand		-	603
		<u>410,357</u>	<u>452,773</u>
<b>Prepayments and accrued income</b>		5,259	8,350
<b>Creditors:</b> Amounts falling due within one year		<u>(17,090)</u>	<u>(52,712)</u>
<b>Total assets less current liabilities</b>		398,526	408,411
<b>Creditors:</b> Amounts falling due after more than one year		(558,021)	(359,656)
<b>Accruals and deferred income</b>		<u>(2,480)</u>	<u>(9,123)</u>
<b>Net (liabilities)/assets</b>		<u>(161,975)</u>	<u>39,632</u>
<b>Capital and reserves</b>			
Called up share capital	<u>6</u>	1,600	1,600
Share premium reserve		1,311,000	1,311,000
Retained earnings		<u>(1,474,575)</u>	<u>(1,272,968)</u>
Shareholders' (deficit)/funds		<u>(161,975)</u>	<u>39,632</u>

For the financial year ending 31 December 2022 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 year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

The notes on pages 5 to 7 form an integral part of these abridged financial statements.

# **D.J. Limbrey Distilling Co. Limited**

## **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 December 2022**

### **1 General information**

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

35 Berkeley Square

Mayfair

London

W1J 5BF

United Kingdom

These financial statements were authorised for issue by the Board on 31 October 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. There were no material departures from that Standard.

#### **Basis of preparation**

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

#### **Foreign currency transactions and balances**

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

## D.J. Limbrey Distilling Co. Limited

### Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 December 2022

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2021 - 2).

#### 4 Investments

2022	2021
£	£

DJ Limbrey Distilling Company (Hong Kong) Limited was incorporated on 28/03/2014 with a share capital of HK\$1. It has not traded but has incurred some administrative costs funded by a loan of £550 from DJ Limbrey Distilling Company Ltd.

#### Details of undertakings

Details of the investments in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2022	2021
Subsidiary undertakings				
DJ Limbrey Distilling Company (Hong Kong) Limited	Hong Kong	Ordinary Shares	100%	100%

#### Subsidiary undertakings

*DJ Limbrey Distilling Company (Hong Kong) Limited*

The principal activity of DJ Limbrey Distilling Company (Hong Kong) Limited is Wholesale of alcoholic beverages.



# **D.J. Limbrey Distilling Co. Limited**

## **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 December 2022**

### **5 Debtors**

Debtors includes £Nil (2021 - £Nil) due after more than one year.

### **6 Share capital**

#### **Allotted, called up and fully paid shares**

	<b>2022</b>		<b>2021</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	1,600	1,600	1,600	1,600

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.