

Registered number: 10782771

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**Worsley Gin Ltd**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2019**

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**Prepared By:**

APM Associates Ltd

Accountants

9 Worsley Road

Swinton

Manchester

M27 5WN

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2019**

**DIRECTORS**

Mr A Niedzwiecki

**REGISTERED OFFICE**

7 Brindley House

1 Waters Way

Manchester

Gtr Manchester

M28 2AG

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and Wales,  
registered number 10782771

**ACCOUNTANTS**

APM Associates Ltd

Accountants

9 Worsley Road

Swinton

Manchester

M27 5WN

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2019**

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The following do not form part of the statutory financial statements:	
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**BALANCE SHEET AT 31/05/2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	2	4,216	5,274
<b>CURRENT ASSETS</b>			
Stock		19,200	10,902
Debtors	4	5,198	7,899
Cash at bank and in hand		-	1,926
		<u>24,398</u>	<u>20,727</u>
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>48,969</u>	<u>35,266</u>
<b>NET CURRENT LIABILITIES</b>		<u>(24,571)</u>	<u>(14,539)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(20,355)</u>	<u>(9,265)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	4	4
Profit and loss account		<u>(20,359)</u>	<u>(9,269)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(20,355)</u>	<u>(9,265)</u>

For the year ending 31/05/2019 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their 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 directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 31/03/2020 and signed on their behalf  
by**

.....  
Mr A Niedzwiecki  
Director

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2019**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

**1b. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Commercial Vehicles	reducing balance 25%
Fixtures and Fittings	straight line 15%
Equipment	straight line 20%

**1c. Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

## 2. TANGIBLE FIXED ASSETS

	Commercial Vehicles £	Fixtures and Fittings £	Equipment £	Total £
<b>Cost</b>				
At 01/06/2018	6,250	111	223	6,584
At 31/05/2019	6,250	111	223	6,584
<b>Depreciation</b>				
At 01/06/2018	1,250	16	44	1,310
For the year	1,000	14	44	1,058
At 31/05/2019	2,250	30	88	2,368
<b>Net Book Amounts</b>				
At 31/05/2019	4,000	81	135	4,216
At 31/05/2018	5,000	95	179	5,274

## 3. STOCK

	2019 £	2018 £
Stock comprises:		
Stock	19,200	10,902
	<u>19,200</u>	<u>10,902</u>

## 4. DEBTORS

	2019 £	2018 £
<b>Amounts falling due within one year</b>		
Trade debtors	359	2,736
VAT	4,839	5,163
	<u>5,198</u>	<u>7,899</u>

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Directors current account	47,864	34,316
Bank loans and overdrafts	105	-
Accruals	1,000	950
	<u>48,969</u>	<u>35,266</u>

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## 6. EMPLOYEES

	2019	2018
	No.	No.
Average number of employees	1	1

## 7. SHARE CAPITAL

	2019	2018
	£	£
<b>Allotted, issued and fully paid:</b>		
4 Ordinary shares of £1 each	4	4
	<u>4</u>	<u>4</u>

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.