

Registered number: 10782771

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**Worsley Gin Ltd**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2020**

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**Prepared By:**

APM Associates Ltd

Accountants

9 Worsley Road

Swinton

Manchester

Gtr Manchester

M27 5WN

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2020**

**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

Gtr Manchester

M27 5WN

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2020**

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The following do not form part of the statutory financial statements:	
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**BALANCE SHEET AT 31/05/2020**

		<b>2020</b>	<b>2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	3	4,149	4,216
<b>CURRENT ASSETS</b>			
Stock		17,100	19,200
Debtors	5	<u>7,026</u>	<u>5,198</u>
		24,126	24,398
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>55,041</u>	<u>48,969</u>
<b>NET CURRENT LIABILITIES</b>		<u>(30,915)</u>	<u>(24,571)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(26,766)</u>	<u>(20,355)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	4	4
Profit and loss account		<u>(26,770)</u>	<u>(20,359)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(26,766)</u>	<u>(20,355)</u>

For the year ending 31/05/2020 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 28/05/2021 and signed on their behalf  
by**

.....  
Mr A Niedzwiecki  
Director

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31/05/2020**

**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 section 1A - 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. EMPLOYEES**

	<b>2020</b>	<b>2019</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	1	1

### 3. TANGIBLE FIXED ASSETS

	Commercial Vehicles	Fixtures and Fittings	Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 01/06/2019	6,250	111	223	6,584
Additions	-	917	-	917
At 31/05/2020	6,250	1,028	223	7,501
<b>Depreciation</b>				
At 01/06/2019	2,250	30	88	2,368
For the year	800	150	34	984
At 31/05/2020	3,050	180	122	3,352
<b>Net Book Amounts</b>				
At 31/05/2020	3,200	848	101	4,149
At 31/05/2019	4,000	81	135	4,216

### 4. STOCK

	2020	2019
	£	£
Stock comprises:		
Stock	17,100	19,200
	<u>17,100</u>	<u>19,200</u>

### 5. DEBTORS

	2020	2019
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	182	359
VAT	6,844	-
Other debtors	-	4,839
	<u>7,026</u>	<u>5,198</u>

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

	2020	2019
	£	£
Directors current account	53,594	47,864
Bank loans and overdrafts	387	105
Accruals	1,060	1,000
	<u>55,041</u>	<u>48,969</u>

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## 7. SHARE CAPITAL

	2020	2019
	£	£
<b>Allotted, issued and fully paid:</b>		
4 Ordinary shares of £1 each	<u>4</u>	<u>4</u>
	<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.