

Registered number: 12038634

Whisky Cask Company Limited

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

Prepared By:

Lever Bros & Co

Chartered Accountants

First Floor, 690 Great West Road

Osterley Village

Isleworth

TW7 4PU

Whisky Cask Company Limited

ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

DIRECTORS
A B Roberts
D K Kirstein (Resigned on 28 October 2022)

REGISTERED OFFICE
Unit 2
113 Mount Street
London
W1K 2TX

COMPANY DETAILS
Private company limited by shares registered in EW -
England and Wales, registered number 12038634

ACCOUNTANTS
Lever Bros & Co
Chartered Accountants
First Floor, 690 Great West Road
Osterley Village
Isleworth
TW7 4PU

ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

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The following do not form part of the statutory financial statements:	
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BALANCE SHEET AT 30 June 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	3	757	659
CURRENT ASSETS			
Debtors	4	24,833	-
Cash at bank and in hand		<u>133,323</u>	<u>46,164</u>
		158,156	46,164
CREDITORS: Amounts falling due within one year	5	<u>431,510</u>	<u>65,401</u>
NET CURRENT LIABILITIES		<u>(273,354)</u>	<u>(19,237)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(272,597)</u>	<u>(18,578)</u>
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Profit and loss account		<u>(272,697)</u>	<u>(18,678)</u>
SHAREHOLDERS' FUNDS		<u>(272,597)</u>	<u>(18,578)</u>

For the year ending 30 June 2022 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 8 November 2023 and signed
on their behalf by

.....

A B Roberts

Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

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. Going Concern

The company had net liabilities of £272,597 at the balance sheet date. However, included in other creditors was £379,981 owed to other creditors. With the continued support of the other creditors, the director believes the company to be a going concern.

1c. Depreciation

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

Plant and Machinery	reducing balance 25%
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1d. Taxation

Taxation represents the sum of tax currently payable and deferred tax. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period. Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

1e. Turnover

Turnover represents the invoiced value of goods and services supplied by the company and is recognised when services are rendered.

1f. Statutory Information

Whisky Cask Company Limited is a private company, limited by shares, incorporated in England and Wales. The company's registered number is 12038634 and registered office address is Unit 2 113 Mount Street, London, England, W1K 2TX.

1g. Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties.

2. EMPLOYEES

	2022	2021
	No.	No.
Average number of employees	-	-

3. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Total £
Cost		
At 1 July 2021	771	771
Additions	<u>300</u>	<u>300</u>
At 30 June 2022	<u>1,071</u>	<u>1,071</u>
Depreciation		
At 1 July 2021	112	112
For the year	<u>202</u>	<u>202</u>
At 30 June 2022	<u>314</u>	<u>314</u>
Net Book Amounts		
At 30 June 2022	<u>757</u>	<u>757</u>
At 30 June 2021	<u>659</u>	<u>659</u>

4. DEBTORS

	2022	2021
	£	£
Amounts falling due within one year		
Other debtors	21,250	-
Directors current account	<u>3,583</u>	<u>-</u>
	<u>24,833</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	4,473	4,473
Directors current account	-	8,868
Bank Loan	44,676	50,000
Other creditors	379,981	-
Accruals	<u>2,380</u>	<u>2,060</u>
	<u>431,510</u>	<u>65,401</u>

6. SHARE CAPITAL

	2022	2021
	£	£
Allotted, issued and fully paid:		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

7. RELATED PARTY TRANSACTIONS

At the balance sheet date, a director of the company, had advances of loans of £3,583 (Last Year £Nil). The maximum amount advanced in the year was £4,867 (Last year £Nil). This loan was interest free.

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.