

HIGHLAND WHISKY LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 October 2019

End date: 30 September 2020

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Directors	AW Parker Ms N Parker Mrs HP Parker
Registered Number	SC282024
Registered Office	c/o Lindsays 100 Queen Street Glasgow Scotland G1 3DN
Accountants	Tax Shop (Surrey) Ltd The Old Stables Wiggins Yard Godalming GU7 1HW

HIGHLAND WHISKY LIMITED
Statement of Financial Position
As at 30 September 2020

	2020		2019	
	£	£	£	£
Current assets	(28,374)		14,380	
Prepayments and accrued income	0		175	
Creditors: amount falling due within one year	54,040		(602)	
Net current assets		25,666		13,953
Total assets less current liabilities		25,666		13,953
Accruals and deferred income		0		(10,050)
Net assets		25,666		3,903
Capital and reserves		25,666		3,903

NOTES TO THE ACCOUNTS

General Information

Highland Whisky Limited is a private company, limited by shares, registered in Scotland, registration number SC282024, registration address c/o Lindsays, 100 Queen Street, Glasgow, Scotland, G1 3DN.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

2. Average number of employees

Average number of employees during the year was 3 (2019 : 3).

For the year ended 30 September 2020 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.

The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, the financial reporting standard applicable to the micro-entities regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 17 December 2021 and were signed on its behalf by:

AW Parker

Director

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.