

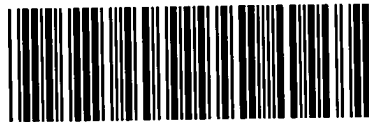
Registered number: SC306875

Lochindaal Distillery Limited

Dormant Accounts

31 March 2023

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COMPANIES HOUSE

Balance Sheet as at 31 March 2023

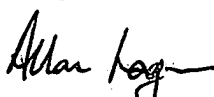
		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	2	684,404	684,404
Current assets			
Cash at bank and in hand		5,792	5,792
		5,792	5,792
Creditors: Amounts falling due within one year	3	(690,195)	(690,195)
Net current assets		(684,403)	(684,403)
Net assets		1	1
Capital and reserves			
Called-up share capital	4	1	1
Equity shareholders' funds		1	1

STATEMENTS

- For the year ending 31 March 2023 the company was entitled to exemption under section 480 of the Companies Act 2006 relating to dormant 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.
- The directors have elected to apply the exemption available for dormant companies under Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Ireland and have therefore elected to retain the existing policies for assets, liabilities and equity until such times as there is a change to those reported balances.

Approved by the Board on 18 December 2023

And signed on their behalf by:


Allan Logan, Director

Notes to the financial statements
For the year ended 31 March 2023

1 Accounting policies

The principal accounting policies, which have been consistently applied throughout the year, are:

a) Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards.

The company has used the transition exemption available under FRS102 Section 35 and has elected to retain its accounting policies for reported assets, liabilities and equity at the date of transition to FRS102.

b) Going concern

The company is dependent on continuing finance being made available by its parent company to enable it to continue operating and meets its liabilities as they fall due.

The ultimate parent company has agreed to provide sufficient funds to the company for these purposes. The directors believe that it is therefore appropriate to prepare financial statements on a going concern basis. This agreement covers a minimum year of 12 months from the date of signing these financial statements.

c) Tangible fixed assets

The carrying value of freehold property in the course of construction is purchase price together with any incidental cost of acquisition and construction. These assets will be depreciated once the assets are brought into use.

d) Profit and loss account

The company did not trade throughout the year ended 31 March 2023.

2 Tangible fixed assets

Tangible fixed assets comprise freehold property.

	2023	2022
	£	£
Cost at beginning and end of year	684,404	684,404
Net book value at beginning and end of year	684,404	684,404

Notes to the financial statements
For the year ended 31 March 2023

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3 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Amounts owed to group companies	<u>690,195</u>	<u>690,195</u>

4 Called-up share capital

	2023	2022
	£	£
<i>Allotted, called up and fully paid:</i>		
1 Ordinary share of £1 each	<u>1</u>	<u>1</u>

5 Ultimate parent company

The company's immediate parent company is Bruichladdich Distillery Company Limited, a company registered in Scotland. Copies of the Bruichladdich Distillery Company Limited financial statements can be obtained from Bruichladdich Distillery Company Limited, Bruichladdich Distillery, Isle of Islay PA49 7UN.

The ultimate parent undertaking and controlling party is Remy Cointreau SA, a company incorporated in France. Copies of the Remy Cointreau SA consolidated financial statements can be obtained from Remy Cointreau SA, Rue Joseph, Pataa, 16100 Cognac, France.