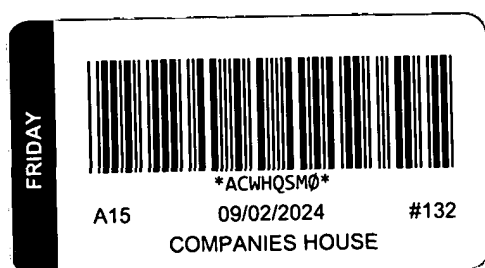


EDINBURGH GIN LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 SEPTEMBER 2023



Company no SC460214

EDINBURGH GIN LIMITED

FINANCIAL STATEMENTS

For the year ended 30 September 2023

Company registration number: SC460214

Registered office: Peter Russell House
2 Youngs Road
East Mains Industrial Estate
Broxburn
EH52 5LY

Directors: Leonard S Russell
Michael J Younger

EDINBURGH GIN LIMITED

FINANCIAL STATEMENTS

For the year ended 30 September 2023

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EDINBURGH GIN LIMITED

REPORT OF THE DIRECTOR

For the year ended 30 September 2023

The directors present their report together with financial statements for the year ended 30 September 2023.

Principal activities

The company did not trade during the year, or the preceding year, and is defined as dormant under Section 1169 of the Companies Act 2006.

Directors

The present membership of the Board is set out below.

Leonard S Russell
Michael J Younger

The directors did not have an interest in the shares of the company at 30 September or during the year. The director's interest in the shares of the ultimate parent, Ian Macleod Distillers Ltd., are disclosed in the accounts of that company.

Director's responsibilities for the financial statements

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable laws), including FRS102; The Financial Reporting Standard applicable in the UK and the Republic of Ireland. Under company law Section 393, Companies Act 2006, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and profit or loss of the company and group for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

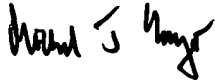
The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EDINBURGH GIN LIMITED

REPORT OF THE DIRECTOR (CONTINUED)

For the year ended 30 September 2023

BY ORDER OF THE BOARD

A handwritten signature in black ink, appearing to read 'Michael Younger', is written above the printed name.

Michael Younger
Director

1 February 2024

EDINBURGH GIN LIMITED

BALANCE SHEET AT 30 SEPTEMBER 2023

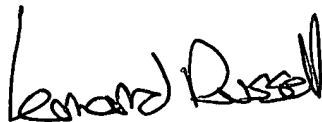
	Note	2023 £	2022 £
Current assets			
Debtors		<u>10</u>	<u>10</u>
Capital and reserves			
Called up share capital		<u>10</u>	<u>10</u>

The company did not trade during the current or preceding year and has made neither profit nor loss, nor any other recognised gain or loss.

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 480, and that no member or members have requested an audit pursuant to section 476 of the Act.

We acknowledge our responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with the requirements of section 396, and which otherwise comply with the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 3 to 5 were approved by the Board of Directors on 1 February 2024 and signed on its behalf by:



Leonard Russell
Director

Company registration number: SC460214

The accompanying accounting policies and notes form an integral part of these financial statements.

EDINBURGH GIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2023

1 COMPANY INFORMATION

Edinburgh Gin Limited is a company incorporated and domiciled in the United Kingdom under the Companies Act 2006. The address of the registered office is given on the leader page of this report. The company has been dormant, as defined in Section 1169 of the Companies Act 2006, throughout the year ended 30 September 2023 and the preceding year.

2 ACCOUNTING POLICIES

Statement of compliance

These financial statements have been prepared in accordance with applicable accounting standards and in accordance with Financial Reporting Standard 102. The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have all been applied consistently throughout the year unless otherwise stated.

The financial statements have been prepared on a historical cost basis and are presented in Sterling (£).

Disclosure exemptions adopted

In preparing these financial statements the Company has taken advantage of all disclosure exemptions conferred by FRS 102. Therefore, these financial statements do not include:

- a statement of cash flows and related notes;
- the requirement of FRS102 related party disclosures to disclose related party transactions entered into between two or more members of the Ian Macleod Distillers Group as they are wholly owned within that Group.
- disclosure of key management personnel compensation;

Parent company

The Company is a wholly owned subsidiary of Ian Macleod Distillers Ltd. which prepares publicly available consolidated financial statements in accordance with FRS102. This Company is included in the consolidated financial statements of Ian Macleod Distillers Ltd. for the year ended 30 September 2023. Those financial statements are available on request from the registered office of the company.

3 SHARE CAPITAL

	2023 Number	2022 Number
Authorised		
Ordinary shares of £0.10 each	<u>100</u>	<u>100</u>
	2023 £	2022 £
Allotted, called up and fully paid		
100 Ordinary shares of £0.10 each	<u>10</u>	<u>10</u>

EDINBURGH GIN LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 30 September 2023

4 ULTIMATE PARENT UNDERTAKING

The directors consider that the ultimate parent undertaking of this company is Ian Macleod Distillers Limited, which is registered in Scotland.