

**DARACH ALBANNACH LIMITED  
UNAUDITED ACCOUNTS  
FOR THE PERIOD FROM 23 SEPTEMBER 2020 TO 30 SEPTEMBER 2021**

**DARACH ALBANNACH LIMITED**  
**UNAUDITED ACCOUNTS**  
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**DARACH ALBANNACH LIMITED**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 23 SEPTEMBER 2020 TO 30 SEPTEMBER 2021**

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<b>Directors</b>	Mr J Newton Mrs V Newton
<b>Company Number</b>	SC675350 (Scotland)
<b>Registered Office</b>	Craig Urrard, Killiccrankie, Pitlochry, Perthshire PH16 5LP

**DARACH ALBANNACH LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2021**

	Notes	2021 £
<b>Fixed assets</b>		
Tangible assets	<u>4</u>	264,620
<b>Current assets</b>		
Debtors	5	60,405
Cash at bank and in hand		14,746
		<u>75,151</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(4,800)
<b>Net current assets</b>		<u>70,351</u>
<b>Total assets less current liabilities</b>		334,971
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(763,541)
<b>Net liabilities</b>		(428,570)
<b>Capital and reserves</b>		
Called up share capital		2
Profit and loss account		(428,572)
<b>Shareholders' funds</b>		(428,570)

For the period ending 30 September 2021 the company was entitled to exemption from audit 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 22 June 2022 and were signed on its behalf by

Mr J Newton  
Director

Company Registration No. SC675350

**DARACH ALBANNACH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 23 SEPTEMBER 2020 TO 30 SEPTEMBER 2021**

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**1 Statutory information**

Darach Albannach Limited is a private company, limited by shares, registered in Scotland, registration number SC675350. The registered office is Craig Urrard, , Killicrankie, , Pitlochry, , Perthshire, PH16 5LP.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Going concern***

The Directors have received assurances that the loan within greater than 1 year, will not be repayable for at least 1 year from the date of approval of these accounts.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	On a Revaluation basis at least every 2 years
Plant & machinery	25% Reducing Balance
Motor vehicles	25% Reducing Balance
Fixtures & fittings	On a Revaluation basis at least every 2 years

**4 Tangible fixed assets**

	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 23 September 2020	-	-	-	-	-
Additions	50,912	120,851	83,524	60,427	315,714
At 30 September 2021	50,912	120,851	83,524	60,427	315,714
<b>Depreciation</b>					
Charge for the period	-	30,213	20,881	-	51,094
At 30 September 2021	-	30,213	20,881	-	51,094
<b>Net book value</b>					
At 30 September 2021	50,912	90,638	62,643	60,427	264,620

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<b>5 Debtors: amounts falling due within one year</b>	<b>2021</b>
	<b>£</b>
VAT	60,405
	<hr/>
<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>
	<b>£</b>
Accruals	4,800
	<hr/>
<b>7 Creditors: amounts falling due after more than one year</b>	<b>2021</b>
	<b>£</b>
Other creditors	763,541
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<b>8 Average number of employees</b>	
During the period the average number of employees was 3.	

