

**REGISTERED NUMBER: SC293642 (Scotland)**

**DRINKING PLUS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2019**



**DRINKING PLUS LIMITED (REGISTERED NUMBER: SC293642)**

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FOR THE YEAR ENDED 30 NOVEMBER 2019**

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**DRINKING PLUS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

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**DIRECTOR:** K A Cargill

**SECRETARY:** Ms K T Condie

**REGISTERED OFFICE:** 109 Douglas Street  
Glasgow  
G2 4HB

**REGISTERED NUMBER:** SC293642 (Scotland)

**ACCOUNTANTS:** Hardie Caldwell LLP  
Chartered Accountants  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

**BANKERS:** Royal Bank of Scotland  
10 Gordon Street  
Glasgow  
G1 3PL



**DRINKING PLUS LIMITED (REGISTERED NUMBER: SC293642)****BALANCE SHEET  
30 NOVEMBER 2019**

	Notes	2019		2018	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		52,765		56,960
<b>CURRENT ASSETS</b>					
Stocks		6,397		6,480	
Debtors	5	13,719		14,950	
Cash at bank and in hand		<u>5,623</u>		<u>12,442</u>	
		25,739		33,872	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>31,895</u>		<u>39,008</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(6,156)</u>		<u>(5,136)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			46,609		51,824
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,461</u>		<u>2,279</u>
<b>NET ASSETS</b>			<u>44,148</u>		<u>49,545</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		2		2
Retained earnings		<u>44,146</u>		<u>49,543</u>	
<b>SHAREHOLDERS' FUNDS</b>			<u>44,148</u>		<u>49,545</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 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 each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

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**DRINKING PLUS LIMITED (REGISTERED NUMBER: SC293642)**

**BALANCE SHEET - continued**  
**30 NOVEMBER 2019**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 November 2020 and were signed by:

K A Cargill - Director

The notes form part of these financial statements

**DRINKING PLUS LIMITED (REGISTERED NUMBER: SC293642)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

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**1. STATUTORY INFORMATION**

Drinking Plus Limited is a private company, limited by shares, registered in Scotland. The company's registered number is SC293642 and its registered office is 109 Douglas Street, Glasgow, G2 4HB.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Going concern**

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

In the assessment of going concern the director has considered the current and developing impact on the business as a result of the COVID-19 virus. The impact has been a short term reduction in turnover due to the closure of the business as a result of UK wide lockdown restrictions. The company has received additional funding in light of the COVID-19 outbreak. The director continues to review the situation and any further impact on the company.

Accordingly, the financial statements do not include any adjustments on the carrying amounts and classifications of assets and liabilities that may arise if the company was unable to continue as a going concern.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable.

Turnover represents net invoiced sales from a licenced bar and restaurant, excluding value added tax, and is recognised once the goods have been sold to the customer.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold property	- over term of lease
Plant and machinery etc	- 10% on cost and 33% on cost

**Leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Financial instruments**

**Debtors**

Trade debtors and other debtors are recognised at the settlement amount due with appropriate allowances for any irrecoverable amounts when there is objective evidence that the asset is impaired.

**Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash on hand and cash at bank with a short term of maturity, being twelve months or less, from the opening of the deposit or similar account.

**Creditors**

Trade creditors and other creditors are recognised where the company has a present obligation resulting from a past event and are recognised at the settlement amount due after allowing for any trade discounts due.



**DRINKING PLUS LIMITED (REGISTERED NUMBER: SC293642)****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2019****3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 21 (2018 - 21 ).

**4. TANGIBLE FIXED ASSETS**

	Leasehold property £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 December 2018	34,945	149,537	184,482
Additions	-	2,684	2,684
At 30 November 2019	<u>34,945</u>	<u>152,221</u>	<u>187,166</u>
<b>DEPRECIATION</b>			
At 1 December 2018	20,649	106,873	127,522
Charge for year	1,589	5,290	6,879
At 30 November 2019	<u>22,238</u>	<u>112,163</u>	<u>134,401</u>
<b>NET BOOK VALUE</b>			
At 30 November 2019	<u>12,707</u>	<u>40,058</u>	<u>52,765</u>
At 30 November 2018	<u>14,296</u>	<u>42,664</u>	<u>56,960</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Other debtors	<u>13,719</u>	<u>14,950</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	5,969	4,614
Taxation and social security	19,085	27,000
Other creditors	6,841	7,394
	<u>31,895</u>	<u>39,008</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2019 £	2018 £
Number:	Class:			
2	Ordinary	£1	<u>2</u>	<u>2</u>



**DRINKING PLUS LIMITED (REGISTERED NUMBER: SC293642)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

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**8. POST BALANCE SHEET EVENTS**

The Company has evaluated events and transactions occurring subsequent to 30 November 2019 for items that should have been recognised or disclosed in these financial statements. The evaluation was conducted through to the date of signing these financial statements, which is the date the financial statements were available to be issued.

The Company identified the following subsequent event:

In December 2019, a novel strain of coronavirus ("COVID-19") surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption around the world. COVID-19 was declared a Public Health Emergency of International Concern by the World Health Organization on 30 January 2020.

The COVID-19 pandemic impact has been a short term reduction in turnover due to the closure of the business as a result of UK wide lockdown restrictions. The company has received additional funding in light of the COVID-19 outbreak. The director continues to review the situation and any further impact on the company.





**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
DRINKING PLUS LIMITED**

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**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Drinking Plus Limited for the year ended 30 November 2019 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of Drinking Plus Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Drinking Plus Limited and state those matters that we have agreed to state to the director of Drinking Plus Limited in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Drinking Plus Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Drinking Plus Limited. You consider that Drinking Plus Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Drinking Plus Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hardie Caldwell LLP  
Chartered Accountants  
Citypoint 2  
25 Tyndrum Street  
Glasgow  
G4 0JY

18 November 2020



