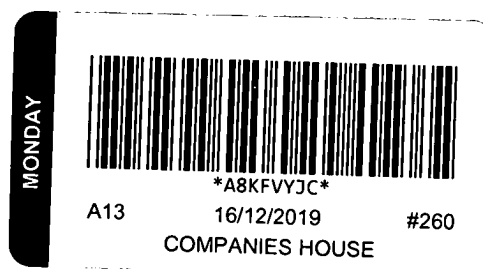


COMPANY REGISTRATION NUMBER: 08462306

**REGISTRAR OF
COMPANIES**

Wholly Grape Limited
Filleted Unaudited Financial Statements
31 March 2019



BURGESS HODGSON LLP

Chartered Accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Wholly Grape Limited
Financial Statements
Year ended 31 March 2019

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Wholly Grape Limited
Statement of Financial Position
31 March 2019

	Note	2019 £	£	2018 £
Fixed assets				
Investments	4		1	—
Current assets				
Stocks		364,572		388,140
Debtors	5	228		—
Cash at bank and in hand		76,344		56,133
		<u>441,144</u>		<u>444,273</u>
Creditors: amounts falling due within one year	6	<u>5,000</u>		<u>4,103</u>
Net current assets			<u>436,144</u>	<u>440,170</u>
Total assets less current liabilities			<u>436,145</u>	<u>440,170</u>
Net assets			<u>436,145</u>	<u>440,170</u>
Capital and reserves				
Called up share capital			781	781
Share premium account			442,220	442,220
Capital redemption reserve			4,999	4,999
Profit and loss account			(11,855)	(7,830)
Shareholders funds			<u>436,145</u>	<u>440,170</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.
The notes on pages 3 to 5 form part of these financial statements.

Wholly Grape Limited

Statement of Financial Position *(continued)*

31 March 2019

These financial statements were approved by the board of directors and authorised for issue on 6 Dec 19, and are signed on behalf of the board by:



Mr A D Knight
Director

Company registration number: 08462306

The notes on pages 3 to 4 form part of these financial statements.

Wholly Grape Limited
Notes to the Financial Statements
Year ended 31 March 2019

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Camburgh House, 27 New Dover Road, Canterbury, Kent, CT1 3DN, England.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Going concern

The financial statements have been prepared under the going concern basis which assumes the company will continue in existence for at least 12 months following the approval of the accounts.

There is a reasonable expectation that the company will be able to meet its liabilities as they fall due.

Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2018: 1).

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Wholly Grape Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

4. Investments

	Shares in group undertakings £
Cost	
At 1 April 2018	–
Additions	1
At 31 March 2019	1
Impairment	
At 1 April 2018 and 31 March 2019	–
Carrying amount	
At 31 March 2019	1
At 31 March 2018	–

Wholly Grape Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Debtors

	2019	2018
	£	£
Other debtors	<u>228</u>	<u>—</u>

6. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	2,900	—
Social security and other taxes	—	353
Other creditors	<u>2,100</u>	<u>3,750</u>
	<u>5,000</u>	<u>4,103</u>