

COMPANY REGISTRATION NUMBER: 08462306

Wholly Grape Limited

Filleted Unaudited Financial Statements

31 March 2018

Wholly Grape Limited

Financial Statements

Year ended 31 March 2018

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Wholly Grape Limited

Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Current assets			
Stocks		388,140	395,755
Debtors	4	—	47
Cash at bank and in hand		56,133	48,875
		-----	-----
		444,273	444,677
Creditors: amounts falling due within one year	5	4,103	1,250
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Net current assets		440,170	443,427
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Total assets less current liabilities		440,170	443,427
		-----	-----
Net assets		440,170	443,427
		-----	-----
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		(7,830)	(4,573)
		-----	-----
Shareholders funds		440,170	443,427
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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 comprehensive income has not been delivered.

For the year ending 31 March 2018 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 .

Wholly Grape Limited

Statement of Financial Position *(continued)*

31 March 2018

These financial statements were approved by the board of directors and authorised for issue on 21 December 2018
, and are signed on behalf of the board by:

Mr A D Knight

Director

Company registration number: 08462306

Wholly Grape Limited

Statement of Changes in Equity

Year ended 31 March 2018

	Called up share capital	Share premium account	Capital redemption reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 April 2016	5,780	447,220	—	(6,026)	446,974
Profit for the year	—	—	—	1,452	1,452
Total comprehensive income for the year	—	—	—	1,452	1,452
Cancellation of subscribed capital	(4,999)	—	4,999	(4,999)	(4,999)
Transfer by Special Resolution	—	(5,000)	—	5,000	—
Total investments by and distributions to owners	(4,999)	(5,000)	4,999	1	(4,999)
At 31 March 2017	781	442,220	4,999	(4,573)	443,427
Loss for the year	—	—	—	(3,257)	(3,257)
Total comprehensive income for the year	—	—	—	(3,257)	(3,257)
At 31 March 2018	781	442,220	4,999	(7,830)	440,170

Wholly Grape Limited

Notes to the Financial Statements

Year ended 31 March 2018

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.

Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 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.

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. Debtors

	2018	2017
	£	£
Other debtors	—	47
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5. Creditors: amounts falling due within one year

	2018	2017
	£	£
Social security and other taxes	353	—
Other creditors	3,750	1,250
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	4,103	1,250
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This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.