

**REGISTERED NUMBER: 05774574 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019  
FOR  
VIADER VINTNERS LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2019**

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**VIADER VINTNERS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2019**

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**DIRECTOR:** G Y Viader

**SECRETARY:** C M Viader

**REGISTERED OFFICE:** Unit 14  
Waterside Business Park  
Lamby Way  
Cardiff  
CF3 2ET

**REGISTERED NUMBER:** 05774574 (England and Wales)

**ACCOUNTANTS:** Graham Paul Chartered Accountants  
5 Ash Tree Court  
Woodsy Close  
Cardiff Gate Business Park  
Cardiff  
CF23 8RW

**BALANCE SHEET**  
**31 MARCH 2019**

		2019		2018	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		5,322		11,142
<b>CURRENT ASSETS</b>					
Stocks	5	125,573		130,404	
Debtors	6	37,993		36,579	
Cash in hand		10,337		11,918	
		<u>173,903</u>		<u>178,901</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>167,425</u>		<u>175,657</u>	
<b>NET CURRENT ASSETS</b>			<u>6,478</u>		<u>3,244</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			11,800		14,386
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		-		(4,901)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(128)</u>		<u>(793)</u>
<b>NET ASSETS</b>			<u>11,672</u>		<u>8,692</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>11,671</u>		<u>8,691</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>11,672</u>		<u>8,692</u>

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 MARCH 2019**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 7 August 2019 and were signed by:

G Y Viader - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**1. STATUTORY INFORMATION**

Viader Vintners Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable of goods sold net of VAT and trade discounts. Income is recognised when goods have been despatched or delivered to customers such that the risks and rewards of ownership have transferred to them.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Long leasehold	- 10% on cost
Fixtures, fittings & equipment	- 25% on cost
Motor vehicles	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2019

## 2. ACCOUNTING POLICIES - continued

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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

**Pension costs and other post-retirement benefits**

The company operates an auto enrolment pension scheme. Contributions payable to the pension scheme are charged to the profit and loss account in the period to which they relate.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2018 - 3) .

## 4. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures, fittings & equipment £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2018 and 31 March 2019	<u>23,231</u>	<u>7,953</u>	<u>13,525</u>	<u>44,709</u>
<b>DEPRECIATION</b>				
At 1 April 2018	16,261	7,721	9,585	33,567
Charge for year	<u>2,323</u>	<u>117</u>	<u>3,380</u>	<u>5,820</u>
At 31 March 2019	<u>18,584</u>	<u>7,838</u>	<u>12,965</u>	<u>39,387</u>
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>4,647</u>	<u>115</u>	<u>560</u>	<u>5,322</u>
At 31 March 2018	<u>6,970</u>	<u>232</u>	<u>3,940</u>	<u>11,142</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**
**4. TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2018 and 31 March 2019	<u>13,525</u>
<b>DEPRECIATION</b>	
At 1 April 2018	9,585
Charge for year	<u>3,380</u>
At 31 March 2019	<u>12,965</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>560</u>
At 31 March 2018	<u>3,940</u>

**5. STOCKS**

	2019 £	2018 £
Goods for resale	<u>125,573</u>	<u>130,404</u>

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

	2019 £	2018 £
Trade debtors	36,925	35,323
Prepayments	<u>1,068</u>	<u>1,256</u>
	<u>37,993</u>	<u>36,579</u>

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

	2019 £	2018 £
Hire purchase contracts	4,901	2,593
Trade creditors	41,374	56,507
Taxation and social security	9,841	6,185
Other creditors	<u>111,309</u>	<u>110,372</u>
	<u>167,425</u>	<u>175,657</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2019 £	2018 £
Hire purchase contracts	<u>-</u>	<u>4,901</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**9. FINANCIAL COMMITMENTS**

The company had total commitments at the balance sheet date of £21,875 (2018 - £32,375)

**10. RELATED PARTY DISCLOSURES**

During the year, the company was in receipt of a loan from the director and interest was charged at 2.5% (2018 - 2.5%) amounting to £2,627 (2018 - £2,510). The amount outstanding and due to the director at the balance sheet date was £107,647 (2018 - £106,638).

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.