

**THE VINE LAB LIMITED**  
**Unaudited Financial Statements**  
**For the financial year ended 31 October 2022**  
**Pages for filing with the registrar**

**THE VINE LAB LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**For the financial year ended 31 October 2022**

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**THE VINE LAB LIMITED**  
**BALANCE SHEET**  
**As at 31 October 2022**

	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Investments	3	100	103
		<b>100</b>	<b>103</b>
<b>Current assets</b>			
Debtors	4	0	100
		<b>0</b>	<b>100</b>
Creditors: amounts falling due within one year	5	0	( 103)
<b>Net current liabilities</b>		<b>0</b>	<b>(3)</b>
<b>Total assets less current liabilities</b>		<b>100</b>	<b>100</b>
<b>Net assets</b>		<b>100</b>	<b>100</b>
<b>Capital and reserves</b>			
Called-up share capital	6	100	100
<b>Total shareholders' funds</b>		<b>100</b>	<b>100</b>

For the financial year ending 31 October 2022 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Statement of Income and Retained Earnings has not been delivered.

The financial statements of The Vine Lab Limited (registered number: 09289482) were approved and authorised for issue by the Board of Directors on 16 May 2023. They were signed on its behalf by:

E L Beeson  
Director

S E Howes  
Director

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**NOTES TO THE FINANCIAL STATEMENTS**  
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## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

The Vine Lab Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is C/O Francis Clark LLP Melville Building East, Royal William Yard, Plymouth, PL1 3RP, United Kingdom. The principal place of business is Unit B12 - Kestrel Court, Harbour Road, Portishead, Bristol, BS20 7AN.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

### **Group accounts exemption**

#### *Group accounts exemption s399*

The Company has taken advantage of the exemption in section 399 of the Companies Act 2006 not to prepare consolidated accounts, because the group it heads qualifies as small. The financial statements present information about the Company as an individual entity only.

### **Dividend income**

Dividend income is recognised when the company's right to receive payment has been established.

### **Fixed asset investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value through profit or loss if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

### **Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

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 Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets receivable within one year, such as trade debtors and bank balances, are measured at transaction price less any impairment.

Basic financial assets receivable within more than one year are measured at amortised cost less any impairment.

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*Basic financial liabilities*

Basic financial liabilities that have no stated interest rate and are payable within one year, such as trade creditors, are measured at transaction price.

Other basic financial liabilities are measured at amortised cost.

*Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through the Statement of Income and Retained Earnings. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

**2. Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including directors	0	0

**3. Fixed asset investments**

**Investments in subsidiaries**

	<b>2022</b>
	<b>£</b>
<b>Cost</b>	
At 01 November 2021	103
Disposals	( 3 )
<b>At 31 October 2022</b>	<b>100</b>
<b>Carrying value at 31 October 2022</b>	<b>100</b>
Carrying value at 31 October 2021	103

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	0	100

**5. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts owed to directors	0	100
Other creditors	0	3
	<b>0</b>	<b>103</b>

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**6. Called-up share capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called-up and fully-paid</b>		
100 Ordinary shares of £ 1.00 each	100	100

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.