Company registration number 03211716 (England and Wales)

WINES OF GREAT BRITAIN LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

PAGES FOR FILING WITH REGISTRAR

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CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WINES OF GREAT BRITAIN LIMITED FOR THE YEAR ENDED 31 DECEMBER 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Wines of Great Britain Limited for the year ended 31 December 2025 which comprise, the balance sheet 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 the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation.

This report is made solely to the board of directors of Wines of Great Britain Limited, as a body, in accordance with the terms of our engagement letter dated 17 May 2023. Our work has been undertaken solely to prepare for your approval the financial statements of Wines of Great Britain Limited and state those matters that we have agreed to state to the board of directors of Wines of Great Britain Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wines of Great Britain Limited and its board of directors as a body, for our work or for this report.

It is your duty to ensure that Wines of Great Britain 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 surplus of Wines of Great Britain Limited. You consider that Wines of Great Britain 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 Wines of Great Britain 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.

Carpenter Box ....

Chartered Accountants

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1RL

WINES OF GREAT BRITAIN LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Intangible assets	**3**		14,673		827
Tangible assets	**4**		2,873		5,635
			17,546		6,462
Current assets					
Debtors	**5**	661,847		231,339	
Cash at bank and in hand		274,734		245,761	
		936,581		477,100	
Creditors: amounts falling due within one year	**6**	(774,852)		(337,094)	
Net current assets			161,729		140,006
Net assets			179,275		146,468
Reserves					
Income and expenditure account			179,275		146,468
Members' funds			179,275		146,468

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

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.

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

The financial statements were approved by the board of directors and authorised for issue on .... and are signed on its behalf by:

....
Mr C E Holland
Director

Company registration number 03211716 (England and Wales)

1 Accounting policies

Company information

Wines of Great Britain Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is BGA House, Nottingham Road, Louth, Lincolnshire, LN11 0WB.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The directors have considered relevant information, including the company’s principal risks and uncertainties and the impact of subsequent events in making their assessment. Based on these assessments and having regard to the resources available to the entity, the directors have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

1.4 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	10 years straight line
Trademarks	10 years straight line

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1 Accounting policies **(Continued)**

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks.

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Employees

The average monthly number of persons employed by the company during the year was 6 (2024 - 8).

3 Intangible fixed assets

	Software	Trademarks	Total
	£	£	£
Cost			
At 1 January 2025	-	2,766	2,766
Additions	15,692	-	15,692
At 31 December 2025	15,692	2,766	18,458
Amortisation and impairment			
At 1 January 2025	-	1,939	1,939
Amortisation charged for the year	1,569	277	1,846
At 31 December 2025	1,569	2,216	3,785
Carrying amount			
At 31 December 2025	14,123	550	14,673
At 31 December 2024	-	827	827

4 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 January 2025 and 31 December 2025	13,810
Depreciation and impairment	
At 1 January 2025	8,175
Depreciation charged in the year	2,762
At 31 December 2025	10,937
Carrying amount	
At 31 December 2025	2,873
At 31 December 2024	5,635

5 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Membership fees due	634,345	220,011
Other debtors	27,502	11,328
	661,847	231,339

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Taxation and social security	130,540	55,053
Other creditors	644,312	282,041
	774,852	337,094

7 Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2025	2024
	£	£
	-	4,740