Company No: SC190822 (Scotland)

GROW WILD LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025
PAGES FOR FILING WITH THE REGISTRAR

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GROW WILD LIMITED
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025	2024
		£	£
Fixed assets			
Intangible assets	3	10,011	11,732
Tangible assets	4	33,251	39,342
		43,262	**51,074**
Current assets			
Stocks	5	5,240	5,510
Debtors	6	5,040	7,939
Cash at bank and in hand		35,745	64,002
		46,025	**77,451**
Creditors: amounts falling due within one year	7	(31,518)	(24,544)
Net current assets		**14,507**	**52,907**
Total assets less current liabilities		**57,769**	**103,981**
Creditors: amounts falling due after more than one year	8	(23,392)	(33,680)
Net assets		**34,377**	**70,301**
Capital and reserves			
Called-up share capital	9	100	100
Profit and loss account		34,277	70,201
Total shareholder's funds		**34,377**	**70,301**

For the financial year ending 31 March 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The director acknowledges 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 Profit and Loss Account has not been delivered.

The financial statements of Grow Wild Limited (registered number: SC190822) were approved and authorised for issue by the Director on 19 December 2025. They were signed on its behalf by:

Lindsay Girvan
Director

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

Grow Wild Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in Scotland. The address of the Company's registered office is Bonnytoun Farm, ., Linlithgow, EH49 7LP, Scotland, United Kingdom.

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 £.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Employee benefits

Short term benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Intangible assets

Intangible assets are stated at cost or valuation, net of amortisation and any provision for impairment. Amortisation is provided on all intangible assets at rates to write off the cost or valuation of each asset over its expected useful life as follows:

Goodwill	not amortised
Development costs	6 years straight line

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Plant and machinery	25 years straight line
	25 % reducing balance
Vehicles	25 % reducing balance
Fixtures and fittings	25 % reducing balance
Computer equipment	25 % reducing balance

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

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 profit or loss.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

2. Employees

	2025 Number	2024 Number
Monthly average number of persons employed by the Company during the year, including the director	6	9

3. Intangible assets

	Goodwill	Development costs	Total
	£	£	£
Cost			
At 01 April 2024	38,000	15,448	53,448
At 31 March 2025	**38,000**	**15,448**	**53,448**
Accumulated amortisation			
At 01 April 2024	38,000	3,716	41,716
Charge for the financial year	0	1,721	1,721
At 31 March 2025	**38,000**	**5,437**	**43,437**
Net book value			
At 31 March 2025	**0**	**10,011**	**10,011**
At 31 March 2024	0	11,732	11,732

4. Tangible assets

	Plant and machinery	Vehicles	Fixtures and fittings	Computer equipment	Total
	£	£	£	£	£
Cost					
At 01 April 2024	17,739	65,176	19,140	2,614	104,669
Additions	263	0	5,166	0	5,429
Disposals	(5,781)	0	0	0	(5,781)
At 31 March 2025	**12,221**	**65,176**	**24,306**	**2,614**	**104,317**
Accumulated depreciation					
At 01 April 2024	14,870	32,940	15,843	1,674	65,327
Charge for the financial year	632	8,059	1,793	235	10,719
Disposals	(4,980)	0	0	0	(4,980)
At 31 March 2025	**10,522**	**40,999**	**17,636**	**1,909**	**71,066**
Net book value					
At 31 March 2025	**1,699**	**24,177**	**6,670**	**705**	**33,251**
At 31 March 2024	2,869	32,236	3,297	940	39,342

5. Stocks

	2025	2024
	£	£
Stocks	5,240	5,510

6. Debtors

	2025	2024
	£	£
Trade debtors	122	2,947
Prepayments	3,119	4,497
VAT recoverable	1,557	0
Other debtors	242	495
	5,040	**7,939**

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	10,320	10,320
Trade creditors	17,730	11,588
Other taxation and social security	(550)	(1,229)
Other creditors	4,018	3,865
	31,518	**24,544**

8. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	23,392	33,680

9. Called-up share capital

	2025	2024
	£	£
Allotted, called-up and fully-paid		
100 Ordinary shares of £ 1.00 each	100	100

10. Related party transactions

Transactions with the entity's director

	2025	2024
	£	£
Amounts owed to Director	610	658

The balance due to the director is unsecured, no interest is charged on the outstanding amounts and there are no fixed terms of repayment

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.