

REGISTERED NUMBER: 6802449 (England and Wales)

WINNER WINE ADVICE & SELECTION LTD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2016

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WINNER WINE ADVICE & SELECTION LTD

Financial Statements for the year ended 31 January 2016

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WINNER WINE ADVICE & SELECTION LTD
COMPANY INFORMATION
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2016

DIRECTOR: M BAUDAIRE
M CHAVES

SECRETARY:

REGISTERED OFFICE: FLAT G 133 CONINGHAM ROAD
LONDON
W12 8BU

REGISTERED NUMBER: 6802449

ACCOUNTANTS: H3P LIMITED
131-135 TEMPLE CHAMBERS,
3-7 TEMPLE AVENUE
LONDON
EC4Y 0HP

WINNER WINE ADVICE & SELECTION LTD
STRATEGIC REPORT
FOR THE PERIOD ENDED 31 JANUARY 2016

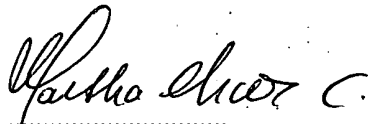
The Directors present their strategic report for the company for the period ended 31 January 2016.

Review of the business

Winner Wine Advice & Selection Ltd is a private limited company which has been incorporated in England and Wales, with its main business activity as wine trading.

There are no significant risks and uncertainties facing the company.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'M. Chaves', is written over a dotted line.

M CHAVES

Date: 01 October 2016

WINNER WINE ADVICE & SELECTION LTD
REPORT OF THE DIRECTOR
FOR THE PERIOD ENDED 31 JANUARY 2016

The Directors present their report and the unaudited financial statements of the company for the period ended 31 January 2016.

The financial statements have been presented in pounds sterling currency and amounts have been rounded to the nearest pounds sterling.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of wine advice and selection.

DIRECTORS

The following were the directors for the period under review.

MORGANE BAUDAIRE (Appointed on 27 January 2009)

MARTHA CHAVES (Appointed on 21 April 2014)

The beneficial interest of the directors in the £1.00 ordinary share capital of the company were as follows:

	31 January 2016	31 January 2015
M BAUDAIRE	<u>100</u>	<u>100</u>

QUALIFYING THIRD-PARTY AND PENSION SCHEME INDEMNITY PROVISIONS

There was no pension scheme set up for the period under review.

DIVIDENDS

The directors did not recommended a payment of ordinary dividend during the financial period ended 31 January 2016.

POLITICAL DONATIONS AND POLITICAL EXPENDITURE

There was no political donation made by the company during the financial period in review.

FINANCIAL INSTRUMENTS

The disclosure about financial instruments is not required, as such information is not deemed material for the assessment of the entity's assets, liabilities, financial position and profit or loss.

RESEARCH AND DEVELOPMENT

The company will not be involved in research and development activities.

WINNER WINE ADVICE & SELECTION LTD
REPORT OF THE DIRECTOR
FOR THE PERIOD ENDED 31 JANUARY 2016

FUTURE DEVELOPMENTS

The company continues to pursue opportunities consistent with its principal activities.

EVENTS SINCE THE BALANCE SHEET DATE

There has been no significant event that may affect the company's ability to operate in the future. It is expected that the company continue to exercise business in providing motion picture and video production.

GOING CONCERN

The management of the entity has made an assessment of the company's ability to continue as going concern and it has taken into account all available information about the future, which at least, but is not limited to, twelve months from the dates when the financial statements are authorised to issue.

The company has financial resources with a number of customers and suppliers across different geographic areas and industries. As a consequence, the directors believe that the company is well placed to manage its business risks successfully. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

STATEMENT OF DIRECTORS' RESPONSABILITIES

The Directors are responsible for preparing the Director's report and the financial statements in accordance with the applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard Applicable to UK and Republic of Ireland" (FRS 102)

Under company law the directors must not approve the financial statements unless they are give a true and fair view of the state of the company and of the profit and loss of the company for that period. In preparing those financial statements, the directors are required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgements and accounting estimates that are reasonable and prudent;
- * state whether applicable United Kingdom Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- * notify its shareholders in writing about the use of disclosure exemptions, if any, of FRS 102 used in the preparation of financial statement; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

WINNER WINE ADVICE & SELECTION LTD
REPORT OF THE DIRECTOR
FOR THE PERIOD ENDED 31 JANUARY 2016

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:



M CHAVES

Director

Date: 01 October 2016

WINNER WINE ADVICE & SELECTION LTD
INCOME STATEMENT
FOR THE PERIOD ENDED 31 JANUARY 2016

	Note	31-Jan-16 £	31-Jan-15 £
TURNOVER		51,124	53,163
Cost of sales		-	-
Gross Profit		<u>51,124</u>	<u>53,163</u>
Distribution costs		-	-
Administrative Expenses		<u>(27,183)</u>	<u>(25,296)</u>
OPERATING PROFIT/(LOSS)	6	23,941	27,867
Gains or Loss on disposal of fixed assets		-	-
Interest receivable and similar income		-	-
Interest payable and similar charges		-	-
PROFIT OR LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		<u>23,941</u>	<u>27,867</u>
Taxation on Profit or Loss on ordinary activities	7	<u>(4,788)</u>	<u>(5,573)</u>
PROFIT OR LOSS ON ORDINARY ACTIVITIES AFTER TAXATION		19,153	22,294
PROFIT OR LOSS FOR THE PERIOD		<u>19,153</u>	<u>22,294</u>
ALLOCATION OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD			£
Attributable to the owners of the company		<u>19,153</u>	<u>23,282</u>

The income statement has been prepared on the basis that all operations are continuing operations.

The notes form part of these financial statements

WINNER WINE ADVICE & SELECTION LTD
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 JANUARY 2016

	31-Jan-16 £	31-Jan-15 £
Profit (loss) for the financial period	19,153	23,282
Other comprehensive income:		
Unrealised surplus (deficit) on revaluation of freehold properties	-	-
Unrealised surplus on revaluation of investment properties	-	-
Total Tax on components of other comprehensive income	-	-
Other comprehensive income for the period, net of tax:	-	-
Total comprehensive income for the period	<u>19,153</u>	<u>23,282</u>

The notes form part of these financial statements

WINNER WINE ADVICE & SELECTION LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2016

	Note	31-Jan-16 £	31-Jan-16 £	31-Jan-15 £	31-Jan-15 £
FIXED ASSETS					
Investments	8		3,228		3,228
CURRENT ASSETS					
Debtors	9	57,328		42,459	
Cash at bank and in hand		<u>13,731</u>		<u>295</u>	
		71,059		42,754	
CREDITORS					
Amounts falling due within one year	10	<u>(18,603)</u>		<u>(9,451)</u>	
NET CURRENT ASSETS			<u>52,456</u>		<u>33,303</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>55,684</u>		<u>36,531</u>
CAPITAL AND RESERVES					
Called up share capital	11		100		100
Profit and Loss account	12		<u>55,584</u>		<u>36,431</u>
SHAREHOLDERS' FUNDS	13		<u>55,684</u>		<u>36,531</u>

For the period ended 31 January 2016, the company was entitled to exemption from the requirement to have an audit under Section 477 of the Companies Act 2006 related to small companies.

The members have not required the company to obtain an audit of the financial statements for the year ended 31 January 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved and authorised for issue by the Board of Directors on 20 October 2016 and were signed on its behalf by:

ON BEHALF OF THE BOARD:



M CHAVES

Director

Date: 01 October 2016

The notes form part of these financial statements

WINNER WINE ADVICE & SELECTION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2016

1. STATUTORY INFORMATION

Winner Wine Advice & Selection Ltd is a private company, limited by shares and is incorporated and domiciled in England and Wales. The company registration number is 06802449 and the registered address of the company is Flat G, 133 Coningham Road, London, W12 8BU

The principal activity of the company in the year under review was that of wine advice & selection.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared under the historical cost convention and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable to the UK and Republic of Ireland" (FRS 102) (Effective January 2015) and the Companies Act 2006.

3. SUMMARY OF SIGNIFICANT ACCOUNTING STANDARDS

(a) Basis of preparation of financial statements

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies are consistently applied to all the periods presented, unless otherwise stated, and the company has adopted FRS 102 in these financial statements.

The financial statements have been prepared on a going concern basis, under the historical cost convention. The presentation currency is £ Pounds Sterling.

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a high degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 4.

(b) Going concern

The directors of the company have made an assessment of the entity's ability to continue as a going concern. It has taken into account all available information about the future of the entity. The directors have prepared the financial statements on the going concern basis.

(c) Exemptions for qualifying entities under FRS 102

The company is a 'qualifying company' for the purpose of FRS 102 and has taken advantage of the disclosure exemption relating to the provision of cash flow statement in accordance with FRS 102 paragraph 1.12 (b) and the disclosure of the total compensation paid to key management personnel in accordance with FRS 102 paragraph 1.12 (e).

The notes form part of these financial statements

WINNER WINE ADVICE & SELECTION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2016

(d) Foreign currency Translations

(i) Functional and presentation currency

The company's functional and presentational currency is Pounds Sterling currency and amounts have been rounded to the nearest pound sterling.

(ii) Transactions and balances

Transactions denominated in foreign currencies are translated into the functional currency of pounds sterling and recorded at the rate of exchange ruling at the date of the transactions.

Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date, or where applicable, agreed settlement rates. All exchange differences are dealt with through the profit and loss account.

Non-monetary items measured at historical cost are translated using the exchange rate at the date of transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value is determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

(e) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied and services rendered, net of returns, discounts and rebates allowed by the company and value added taxes.

When the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financial transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

The company recognises revenue when (a.) the significant risks and rewards of ownership have been transferred to the buyer; (b.) the company retains no continuing involvement or control over the goods; (c.) the amount of revenue can be measured reliably; (d.) it is probable that future economic benefits will flow to the entity and (e.) when the specific criteria relating to each of the company's sales have been made, as described below.

Revenue represents income recognised at invoiced amounts less value added tax.

The notes form part of these financial statements

WINNER WINE ADVICE & SELECTION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2016

(f) Exceptional items

The company classifies certain one-off charges or credits that have a material impact on the company's financial results as 'exceptional items'. These are disclosed separately to provide further understanding of the financial performance of the company.

(g) Taxation

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in other equity. In this case, tax is also recognised in other comprehensive income or directly in equity respectively.

Current or deferred taxation assets and liabilities are not discounted.

(i) Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the period under review. Tax is calculated on the basis of tax rates and laws that have been enacted by the period end.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

(ii) Deferred Taxation

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These 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 recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Deferred tax is provided on the liability method to take into account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. They are only accounted for in respect of material timing differences.

(h) Intangible assets

There are no intangible assets in the financial statements.

WINNER WINE ADVICE & SELECTION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2016

(i) Tangible fixed assets

There is no tangible assets in the financial statements.

(j) Investments

Investments comprise investments in unquoted equity instruments which are measured at fair value. Any changes in fair value are recognised in profit and loss.

(k) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(l) Provisions and contingencies

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation, and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

In particular:

- (i) Restructuring provisions are recognised when the company has a detailed, formal plan for the restructuring and has raised a valid expectation in those affected by either starting to implement the plan or announcing its main features to those affected and therefore has a legal or constructive obligation to carry out the restructuring; and
- (ii) Provision is not made for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using the pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

(m) Financial Instruments

The company has chosen to adopt the recognition and measurement provisions of IAS 39 Financial Instruments: Recognition and Measurement (as adopted for use in the EU), the disclosure requirements of Sections 11 and 12 and the presentation requirements of paragraphs 11.38A

(i) Financial assets

Basic financial assets, including trade and other receivables, cash and bank balances and investments in commercial paper are initially recognised at transaction price, unless the arrangements constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at the market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method. In this case, the financial assets are recognised at transaction price.

WINNER WINE ADVICE & SELECTION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2016

(i) Financial assets (cont.)

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c.) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other payables, 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 at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at transaction price.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expired.

(ii) Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(n) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

WINNER WINE ADVICE & SELECTION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2016

5. TURNOVER

Turnover represents sales to customers' at invoiced amounts less value added tax.

6. PROFIT (LOSS) BEFORE TAX

	31-Jan-16	31-Jan-15
	£	£
Operating profit is stated after charging:		
Depreciation and amortisation - owned assets	-	-
Depreciation of assets held under finance leases and hire purchase contracts	-	-
Operating lease charges	-	-
Director's emoluments and other benefits etc	16,084	10,280
	<u>16,084</u>	<u>10,280</u>

7. TAXATION

	31-Jan-16	31-Jan-15
	£	£
<i>Analysis of the current tax charge</i>		
UK corporation tax on profits for the period	4,788	5,573
Total current tax	<u>4,788</u>	<u>5,573</u>

8. INVESTMENTS

	31-Jan-16	31-Jan-15
	£	£
<i>Total fixed asset investments comprise:</i>		
5% shareholding in RLB Bogota SAS	3,228	3,228
	<u>3,228</u>	<u>3,228</u>

9. DEBTORS:

	31-Jan-16	31-Jan-15
	£	£
<i>Amounts falling due within one year:</i>		
Trade Debtors	3,872	17,476
Other Debtors - Loan to RLB Bogota SAS	53,245	20,772
Directors' loan account	211	4,211
	<u>57,328</u>	<u>42,459</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-Jan-16	31-Jan-15
	£	£
Trade creditors	4,102	-
Corporation tax	4,774	5,573
Wages	8,040	1,321
PAYE	7	21
Accruals	1,680	2,536
	<u>18,603</u>	<u>9,451</u>

WINNER WINE ADVICE & SELECTION LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2016

11. CALLED UP SHARE CAPITAL

<i>Allotted, issued and fully paid</i>			31-Jan-16	31-Jan-15
Number	Class	Nominal value		
100	Ordinary	£1.00	<u>100</u>	<u>100</u>

There is a single class of ordinary shares. There are no restrictions on the distribution of dividends and the repayment of capital. The company did not pay any dividends during the period ended 31 January 2016.

12. RESERVES

	£
Profit and loss brought forward	36,431
Profit or loss for the period	<u>19,153</u>
Profit and loss carried forward	<u>55,584</u>

13. SHAREHOLDERS FUNDS

	£
Share capital paid	100
Profit and loss account	<u>55,584</u>
At 31 January 2016	<u>55,684</u>

14. TRANSACTIONS WITH DIRECTORS

At the balance sheet date, one director owed the company £211 (2015: £4,215 was owed by a director of the company)

15. RELATED PARTY TRANSACTIONS

The company owns 5% of the shares in RLB Bogota SAS, which has an outstanding loan of £53,245 (2015: £20,772) at the year-end. This is included in other debtors in Note 9. The loan is interest free and repayable in 5 years.

16. CONTROLLING PARTY

The directors are considered to be the ultimate controlling party by virtue of his ability to act in respect of his operational and financial policies of the company.

17. POST BALANCE SHEET EVENTS

There is no significant post balance sheet event that may affect the company's ability to operate in the future.

WINNER WINE ADVICE & SELECTION LTD
MANAGEMENT INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2016

The following pages do not form part of the statutory financial statements.

WINNER WINE ADVICE & SELECTION LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 31 JANUARY 2016

DETAILED PROFIT AND LOSS

	31-Jan-16
	£
Sales	51,124.24
Purchases	-
	51,124.24
Sub-contractors	-
	-
GROSS PROFIT	51,124.24
Wages	16,084.40
Rent & Rates	2,280.00
Heat & Light	-
Travelling & Entertainment	-
Printing & Stationery	-
Telephone & Computer charges	723.28
Equipment Hire & Rental	-
Accountancy fees	1,620.00
Training fees	5,215.15
Website costs	-
Bank Charges & Interest	208.41
Depreciation	-
Suspense a/c	1,051.61
General expenses	-
	27,182.85
OPERATING PROFIT OR LOSS	23,941.39
Interest received	
Interest paid	
Total	23,941.39

**WINNER WINE ADVICE & SELECTION LTD
ACCOUNTANT'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2016**

**ACCOUNTANT'S REPORT TO THE DIRECTOR OF WINNER WINE ADVICE & SELECTION LTD ON THE
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2016**

In accordance with our terms of engagement, and in order to assist you to fulfill your duties under Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and Loss Account, Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Financial Accountants in United Kingdom and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under Companies Act 2006. You consider that the company is exempt from the statutory requirement for the audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

H3P LIMITED
131-135 Temple Chambers
3 - 7 Temple Avenue
London EC4Y 0HP

.....
H3P LTD
131-135 TEMPLE CHAMBERS
3-7 TEMPLE AVENUE
LONDON
EC4Y 0HP

01 October 2016

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**WINNER WINE ADVICE & SELECTION LTD
ACCOUNTANT'S REPORT
FOR THE YEAR ENDED 31 JANUARY 2016**

**ACCOUNTANT'S REPORT TO THE DIRECTOR OF WINNER WINE ADVICE & SELECTION LTD ON THE
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JANUARY 2016**

In accordance with our terms of engagement, and in order to assist you to fulfill your duties under Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and Loss Account, Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Director that we have done so, and state those matters that we have agreed to state to him in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Financial Accountants in United Kingdom and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under Companies Act 2006. You consider that the company is exempt from the statutory requirement for the audit for the year.

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H3P LIMITED
131-135 Temple Chambers
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.....
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01 October 2016