

06569146
REGISTERED NUMBER: 06569146

Abbreviated Unaudited Accounts
for the Year Ended 31 December 2015
for
WinComparator Ltd

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COMPANIES HOUSE

WinComparator Ltd

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for the Year Ended 31 December 2015**

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WinComparator Ltd
Company Information
for the Year Ended 31 December 2015

DIRECTORS:

C G de Cailleux-Massonau
T Goncalves Peirera
R Lasselin

SECRETARIES:

Squire Patton Boggs Secretarial Services Limited

REGISTERED OFFICE:

7 Devonshire Square
London
EC2M 4YH

REGISTERED NUMBER:

06569146

ACCOUNTANTS:

Roffe Swayne
Chartered Accountants
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ

Abbreviated Balance Sheet
31 December 2015

	Notes	2015 €	2014 €
FIXED ASSETS			
Intangible assets	2	80,000	-
Investments	3	9,266,372	424,000
		<u>9,346,372</u>	<u>424,000</u>
CURRENT ASSETS			
Debtors		422,181	371,437
Cash at bank		223,981	250,906
		<u>646,162</u>	<u>622,343</u>
CREDITORS			
Amounts falling due within one year		2,608,065	526,716
		<u>(1,961,903)</u>	<u>95,627</u>
NET CURRENT (LIABILITIES)/ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		7,384,469	519,627
CREDITORS			
Amounts falling due after more than one year		753,000	-
		<u>6,631,469</u>	<u>519,627</u>
NET ASSETS			
CAPITAL AND RESERVES			
Called up share capital	4	274	140
Share premium		5,570,154	1,243,864
Profit and loss account		1,061,041	(724,377)
		<u>6,631,469</u>	<u>519,627</u>
SHAREHOLDERS' FUNDS			

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these abbreviated accounts

WinComparator Ltd (Registered number: 06569146)

Abbreviated Balance Sheet - continued
31 December 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29 of June 2016 and were signed on its behalf by:


.....
C G de Gailleux-Massonau - Director

The notes form part of these abbreviated accounts

WinComparator Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 December 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Preparation of consolidated financial statements

The financial statements contain information about WinComparator Ltd as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Trade marks

Trade marks are valued at costs less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 5 years.

Deferred tax

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit.

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.

Pension costs and other post-retirement benefits

The company makes contributions into individual's personal pension schemes. Contributions are charged to the profit and loss account in the period to which they relate.

Investments

Fixed asset investments are stated at cost less provision for diminution in value.

Functional currency

The functional currency used in the preparation of these financial statements is Euros, as is the presentation currency. The Euro is the currency in which the company operates and reflects the economic substance of the underlying transactions. Only a small minority of transactions are in pound sterling.

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WinComparator Ltd

Notes to the Abbreviated Accounts - continued for the Year Ended 31 December 2015

2. INTANGIBLE FIXED ASSETS

	Total €
COST	
At 1 January 2015	531,976
Additions	80,000
	<u>611,976</u>
At 31 December 2015	
AMORTISATION	
At 1 January 2015	
and 31 December 2015	<u>531,976</u>
NET BOOK VALUE	
At 31 December 2015	<u>80,000</u>
At 31 December 2014	<u>-</u>

3. FIXED ASSET INVESTMENTS

	Investments other than loans €
COST	
At 1 January 2015	424,000
Additions	8,842,372
	<u>9,266,372</u>
At 31 December 2015	
NET BOOK VALUE	
At 31 December 2015	<u>9,266,372</u>
At 31 December 2014	<u>424,000</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

WinDataCo Sarl

Country of incorporation: France

Nature of business: Consultancy and technology development

Class of shares:	%
Ordinary	holding 100.00

	2015 €	2014 €
Aggregate capital and reserves	453,134	338,502
Profit for the year	<u>108,212</u>	<u>42,314</u>

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WinComparator Ltd

Notes to the Abbreviated Accounts - continued for the Year Ended 31 December 2015

3. FIXED ASSET INVESTMENTS - continued

Syliase Sarl

Country of incorporation: France

Nature of business: Supplying sports information on internet

	%
Class of shares:	holding
Ordinary	100.00

	2015	2014
	€	€
Aggregate capital and reserves	233,130	224,364
Profit for the year	9,194	26,099
	<u>233,130</u>	<u>224,364</u>

Sportytrader Limited

Nature of business: Publishing websites and mobile apps

	%
Class of shares:	holding
Ordinary	100.00

	2015
	€
Aggregate capital and reserves	1,379,994
Profit for the year	28,127
	<u>1,379,994</u>

Sportrend SASU

Country of incorporation: France

Nature of business: Internet and mobile marketing

	%
Class of shares:	holding
Ordinary	100.00

	2015
	€
Aggregate capital and reserves	103,686
Profit for the year	6,865
	<u>103,686</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015	2014
			€	€
1,000	Ordinary	£0.001	1	1
272,714	Ordinary	€0.001	273	139
			<u>274</u>	<u>140</u>

133,572 Ordinary shares of €0.001 each were allotted as fully paid at a premium of €32.389 per share during the year.

Ordinary shares of £0.001 and Ordinary shares of €0.001 are irredeemable, carry one vote and sole rights to participate in any dividend distribution or capital distribution, including on a winding up.

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