

**REGISTERED NUMBER: 10683847 (England and Wales)**

Unaudited Financial Statements  
for the Period 22 March 2017 to 31 March 2018  
for  
Wine of the Month Limited

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for the Period 22 March 2017 to 31 March 2018

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Wine of the Month Limited

Company Information

for the Period 22 March 2017 to 31 March 2018

**DIRECTORS:**

A Burton  
E V Cavallo

**REGISTERED OFFICE:**

C/O CD Nash Ltd  
1st Floor  
15a Hill Avenue  
Amersham  
Buckinghamshire  
HP6 5BD

**REGISTERED NUMBER:**

10683847 (England and Wales)

**ACCOUNTANTS:**

C D Nash Limited  
First Floor  
15a Hill Avenue  
Amersham  
Buckinghamshire  
HP6 5BD

Balance Sheet  
31 March 2018

	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	3		3,030
<b>CURRENT ASSETS</b>			
Stocks	4	11,247	
Debtors	5	652	
Cash at bank		<u>721</u>	
		12,620	
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>130</u>	
<b>NET CURRENT ASSETS</b>			<u>12,490</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			15,520
<b>CREDITORS</b>			
Amounts falling due after more than one year	7		<u>23,100</u>
<b>NET LIABILITIES</b>			<u>(7,580)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital			2
Retained earnings			<u>(7,582)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(7,580)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2018 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 12 December 2018 and were signed on its behalf by:

A Burton - Director

1. **STATUTORY INFORMATION**

Wine of the Month Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website design is being amortised evenly over its estimated useful life of four years.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

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 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.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued  
for the Period 22 March 2017 to 31 March 2018

3. **INTANGIBLE FIXED ASSETS**

	Website design £
<b>COST</b>	
Additions	4,040
At 31 March 2018	<u>4,040</u>
<b>AMORTISATION</b>	
Amortisation for period	1,010
At 31 March 2018	<u>1,010</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u><u>3,030</u></u>

4. **STOCKS**

	£
Finished goods	<u>11,247</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other debtors	60
VAT	592
	<u>652</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	<u>130</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	£
Directors' loan accounts	<u>23,100</u>

Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Wine of the Month Limited

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Wine of the Month Limited for the period ended 31 March 2018 which comprise the Income Statement, 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

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

It is your duty to ensure that Wine of the Month 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 loss of Wine of the Month Limited. You consider that Wine of the Month Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Wine of the Month 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.

C D Nash Limited  
First Floor  
15a Hill Avenue  
Amersham  
Buckinghamshire  
HP6 5BD

12 December 2018



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.