

**Abbreviated Unaudited Accounts for the Year Ended 30 April 2016**

**for**

**Wine and Brine Ltd**

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for the Year Ended 30 April 2016**

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**Wine and Brine Ltd**

**Company Information**  
**for the Year Ended 30 April 2016**

**DIRECTORS:**

C M McGowan  
D McGowan  
W Porter

**REGISTERED OFFICE:**

59 Main Street  
Moirá  
Co. Armagh  
BT67 0LQ

**REGISTERED NUMBER:**

NI623874 (Northern Ireland)

**ACCOUNTANTS:**

Lynn, Drake & Co Ltd  
Chartered Accountants  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

**Chartered Accountants' Report to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**Wine and Brine Ltd**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to five) have been prepared.**

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company for the year ended 30 April 2016 which comprise the Profit and Loss Account, the 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 Board of Directors, as a body, 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 Board of Directors that we have done so, and state those matters that we have agreed to state to them 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 Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland 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 as at 30 April 2016 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 the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an 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.

Lynn, Drake & Co Ltd  
Chartered Accountants  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

26 January 2017

**Wine and Brine Ltd (Registered number: NI623874)**

**Abbreviated Balance Sheet**

**30 April 2016**

	Notes	30.4.16 £	£	30.4.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		102,968		-
<b>CURRENT ASSETS</b>					
Stocks		6,500		-	
Debtors		200		100	
Cash at bank and in hand		<u>55,824</u>		<u>-</u>	
		62,524		100	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>144,628</u>		<u>-</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(82,104)</u>		<u>100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>20,864</u>		<u>100</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		200		100
Profit and loss account			<u>20,664</u>		<u>-</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>20,864</u>		<u>100</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 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 notes form part of these abbreviated accounts

**Wine and Brine Ltd (Registered number: NI623874)**

**Abbreviated Balance Sheet - continued**

**30 April 2016**

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 26 January 2017 and were signed on its behalf by:

C M McGowan - Director

D McGowan - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts**  
**for the Year Ended 30 April 2016**

**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).

**Turnover**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on Reducing Balance

**Stocks**

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

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
Additions	114,941
At 30 April 2016	114,941
<b>DEPRECIATION</b>	
Charge for year	11,973
At 30 April 2016	11,973
<b>NET BOOK VALUE</b>	
At 30 April 2016	102,968

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.16 £	30.4.15 £
200	Ordinary	£1	200	100

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the year.

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.