

Registered number  
0976969

Le Beaujolais Limited

Report and Accounts

31 March 2017

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29/09/2017      #108  
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**Le Beaujolais Limited**  
**Report and accounts**  
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**Le Beaujolais Limited**

**Registered number: 0976969**

**Directors' Report**

The directors present their report and accounts for the year ended 31 March 2017.

**Principal activities**

The company's principal trading activity continued to be that of a members' restaurant and wine bar

**Directors**

The following persons served as directors during the year:

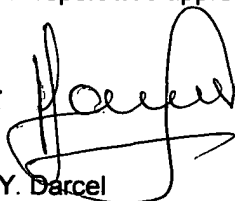
J.Y. Darcel Esq.

T. Darcel Esq.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 9 June 2017 and signed on its behalf.

x 

J.Y. Darcel  
Director

x JYD

**Le Beaujolais Limited**  
**Profit and Loss Account**  
**for the year ended 31 March 2017**

	<b>2017</b> <b>£</b>	<b>2016</b> <b>£</b>
<b>Turnover</b>	978,588	893,718
Cost of sales	(323,524)	(319,201)
<b>Gross profit</b>	<u>655,064</u>	<u>574,517</u>
Administrative expenses	(609,961)	(499,217)
Other operating income	66,658	60,640
<b>Operating profit</b>	<u>111,761</u>	<u>135,940</u>
Interest receivable	46	73
<b>Profit on ordinary activities before tax</b>	<u>111,807</u>	<u>136,013</u>
Tax on ordinary activities	(22,785)	(27,766)
<b>Profit for the financial year</b>	<u>89,022</u>	<u>108,247</u>

**Le Beaujolais Limited****Registered number:**

0976969

**Balance Sheet****as at 31 March 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Intangible assets	2	30,990	36,154
Tangible assets	3	12,477	9,882
		<u>43,467</u>	<u>46,036</u>
<b>Current assets</b>			
Stocks		10,000	10,000
Debtors	4	35,659	67,295
Cash at bank and in hand		195,808	183,375
		<u>241,467</u>	<u>260,670</u>
<b>Creditors: amounts falling due within one year</b>	5	(144,624)	(145,917)
<b>Net current assets</b>		<u>96,843</u>	<u>114,753</u>
<b>Net assets</b>		<u>140,310</u>	<u>160,789</u>
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
Profit and loss account		139,310	159,789
<b>Shareholders' funds</b>		<u>140,310</u>	<u>160,789</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

X 

A J Y D

J.Y. Darcel  
Director

Approved by the board on 9 June 2017

**Le Beaujolais Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover represents net of value added tax, the sale of food and drinks to customers.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment

25% reducing balance method

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Le Beaujolais Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods .

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Intangible fixed assets**

Goodwill:

£

**Le Beaujolais Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

<b>Cost</b>	
At 1 April 2016	103,290
At 31 March 2017	<u>103,290</u>
<b>Amortisation</b>	
At 1 April 2016	67,136
Provided during the year	<u>5,164</u>
At 31 March 2017	<u>72,300</u>
<b>Net book value</b>	
At 31 March 2017	<u>30,990</u>
At 31 March 2016	<u>36,154</u>

Goodwill is being written off in equal annual installments over its estimated economic life of 6 years .

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 April 2016	109,923
Additions	<u>6,754</u>
At 31 March 2017	<u>116,677</u>
<b>Depreciation</b>	
At 1 April 2016	100,041
Charge for the year	<u>4,159</u>
At 31 March 2017	<u>104,200</u>
<b>Net book value</b>	
At 31 March 2017	<u>12,477</u>
At 31 March 2016	<u>9,882</u>

<b>4 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade debtors	10,093	4,925
Other debtors	<u>25,566</u>	<u>62,370</u>
	<u>35,659</u>	<u>67,295</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>



**Le Beaujolais Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2017**

Trade creditors	31,607	43,823
Corporation tax	22,786	28,174
Other taxes and social security costs	44,758	35,122
Other creditors	45,473	38,798
	<u>144,624</u>	<u>145,917</u>

**6 Controlling party**

During the current and previous year the company was controlled by its directors .

**7 Other information**

Le Beaujolais Limited is a private company limited by shares and incorporated in England. Its registered office is:  
25 Litchfield Street  
London  
WC2H 9NJ

**Le Beaujolais Limited**  
**Detailed profit and loss account**  
**for the year ended 31 March 2017**

	<b>2017</b> <b>£</b>	<b>2016</b> <b>£</b>
<b>Sales</b>	978,588	893,718
Cost of sales	(323,524)	(319,201)
<b>Gross profit</b>	<u>655,064</u>	<u>574,517</u>
Administrative expenses	(609,961)	(499,217)
Other operating income	66,658	60,640
<b>Operating profit</b>	<u>111,761</u>	<u>135,940</u>
Interest receivable	46	73
<b>Profit before tax</b>	<u>111,807</u>	<u>136,013</u>

**Le Beaujolais Limited**  
**Detailed profit and loss account**  
**for the year ended 31 March 2017**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>978,588</u>	<u>893,718</u>
<b>Cost of sales</b>		
Purchases	<u>323,524</u>	<u>319,201</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	343,853	272,529
Directors' salaries	16,120	15,483
Pensions	10,038	1,200
Travel and subsistence	<u>6,862</u>	<u>6,736</u>
	<u>376,873</u>	<u>295,948</u>
Premises costs:		
Rent	90,274	78,750
Rates	23,665	21,890
Light and heat	<u>8,747</u>	<u>10,284</u>
	<u>122,686</u>	<u>110,924</u>
General administrative expenses:		
Telephone and fax	2,313	1,842
Stationery and printing	2,067	2,310
Bank charges	10,034	11,466
Insurance	3,467	3,159
Repairs and maintenance	33,990	27,062
Depreciation	4,159	3,293
Amortisation of goodwill	5,164	5,164
Sundry expenses	<u>17,277</u>	<u>14,870</u>
	<u>78,471</u>	<u>69,166</u>
Legal and professional costs:		
Accountancy fees	18,000	17,000
Advertising and PR	4,431	6,179
Other legal and professional	<u>9,500</u>	<u>-</u>
	<u>31,931</u>	<u>23,179</u>
	<u>609,961</u>	<u>499,217</u>
<b>Other operating income</b>		
Members subscriptions received	<u>66,658</u>	<u>60,640</u>