

**PÂTISSERIE RAYAN LTD.  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2017**

**Patisserie Rayan Ltd.**  
**Unaudited Financial Statements**  
**For The Year Ended 31 May 2017**

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**Patisserie Rayan Ltd.**  
**Balance Sheet**  
**As at 31 May 2017**

Registered number: 04208781

		<b>2017</b>		<b>2016</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>7</b>		400,752		407,312
			400,752		407,312
<b>CURRENT ASSETS</b>					
Stocks	<b>8</b>	6,450		6,160	
Debtors	<b>9</b>	86,371		75,455	
Cash at bank and in hand		319,204		160,337	
		412,025		241,952	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>10</b>	(109,312 )		(58,685 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			302,713		183,267
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			703,465		590,579
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>11</b>		(307,259 )		(312,169 )
<b>NET ASSETS</b>			396,206		278,410
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>12</b>		2		2
Profit and loss account			396,204		278,408
<b>SHAREHOLDERS' FUNDS</b>			396,206		278,410

**Patisserie Rayan Ltd.**  
**Balance Sheet (continued)**  
**As at 31 May 2017**

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For the year ending 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

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**Mr T Zreik**

**26/02/2018**

The notes on pages 4 to 6 form part of these financial statements.

**Patisserie Rayan Ltd.**  
**Statement of Changes in Equity**  
**For The Year Ended 31 May 2017**

	Share Capital	Profit & Loss Account	Total
	£	£	£
As at 1 June 2015	2	123,769	123,771
Profit for the year and total comprehensive income	-	184,639	184,639
Dividends paid	-	(30,000)	(30,000)
As at 31 May 2016 and 1 June 2016	2	278,408	278,410
Profit for the year and total comprehensive income	-	167,796	167,796
Dividends paid	-	(50,000)	(50,000)
As at 31 May 2017	2	396,204	396,206

**Patisserie Rayan Ltd.**  
**Notes to the Unaudited Accounts**  
**For The Year Ended 31 May 2017**

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	No Depreciation rate.
Motor Vehicles	15% on reducing balance basis.
Fixtures & Fittings	15% on reducing balance basis.

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**1.5. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**4. Average number of employees**

Average number of employees, including directors, during the year was as follows:

**7. Tangible Assets**

	<b>Land &amp; Property</b>			
	<b>Freehold</b>	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 June 2016	353,422	21,783	88,508	463,713
Additions	-	-	1,792	1,792
As at 31 May 2017	<u>353,422</u>	<u>21,783</u>	<u>90,300</u>	<u>465,505</u>
<b>Depreciation</b>				
As at 1 June 2016	-	10,107	46,294	56,401
Provided during the period	-	1,751	6,601	8,352
As at 31 May 2017	<u>-</u>	<u>11,858</u>	<u>52,895</u>	<u>64,753</u>
<b>Net Book Value</b>				
As at 31 May 2017	<u>353,422</u>	<u>9,925</u>	<u>37,405</u>	<u>400,752</u>
As at 1 June 2016	<u>353,422</u>	<u>11,676</u>	<u>42,214</u>	<u>407,312</u>

**Patisserie Rayan Ltd.**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 May 2017**

**8. Stocks**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Stock - materials	6,450	-
Stock - finished goods	-	6,160
	<u>6,450</u>	<u>6,160</u>

**9. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors (intercompany loans) (Debtors < 1 year)	70,000	70,000
VAT	6,872	5,455
Other taxes and social security	213	-
Director's loan account	9,286	-
	<u>86,371</u>	<u>75,455</u>

**10. Creditors: Amounts Falling Due Within One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	19,038	1,447
Corporation tax	87,274	44,286
Other taxes and social security	-	301
Net wages	3,000	1,300
Director's loan account	-	11,351
	<u>109,312</u>	<u>58,685</u>

**11. Creditors: Amounts Falling Due After More Than One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>307,259</u>	<u>312,169</u>

**12. Share Capital**

	<b>Value</b>	<b>Number</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>				
Ordinary A shares	1,000	<u>2</u>	<u>2</u>	<u>2</u>

**Patisserie Rayan Ltd.**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 May 2017**

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**13. Transactions With and Loans to Directors**

Included within Debtors are the following loans to directors:

	As at 1 June 2016	Amounts advanced	Amounts repaid	As at 31 May 2017
	£	£	£	£
Mr T Zreik	-	-	-	-

The above loan is unsecured, interest free and repayable on demand.

Dividends paid to directors

**14. Dividends**

	2017	2016
	£	£
<b>On equity shares:</b>		
Final dividend paid	50,000	30,000
	50,000	30,000

**15. Ultimate Controlling Party**

The company's ultimate controlling party is by virtue of his ownership of 100% of the issued share capital in the company.

**16. General Information**

Patisserie Rayan Ltd. Registered number 04208781 is a limited by shares company incorporated in England & Wales. The Registered Office is 32 Woodstock Grove, London, W12 8LE.



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