

**CATERING EQUIPMENT PROFESSIONAL LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**Registered number: 06470278**



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# **CATERING EQUIPMENT PROFESSIONAL LTD**

## **Director's Report for the year ended 31 December 2021**

The directors present their report together with the unaudited financial statements for the year ended 31 December 2021.

### **Principal Activities**

The company did not trade during the current or prior period. The directors do not expect that this will change within the foreseeable future. The company has been a dormant company within the meaning of section 1169 of the Companies Act 2006.

### **Directors**

The directors who held office during the year and up to the date of signing the financial statements were:

C M Allen  
M Mason  
D Simpson

### **Going Concern**

As stated in the 'Principal Activities' section, the company is dormant. As such the directors have therefore determined it not appropriate to prepare the accounts on a going concern basis.

### **Statement of Directors' Responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

By order of the board

*Chris Allen*

C M Allen  
**Director**  
26 September 2022

# **CATERING EQUIPMENT PROFESSIONAL LTD**

## **Financial statements for the year ended 31 December 2021**

### **Profit and loss account**

The company did not trade during the current period.

The company has no recognised gains and losses for the period ended 31 December 2021 and therefore no profit and loss account or separate statement of total recognised gains and losses has been presented.

# CATERING EQUIPMENT PROFESSIONAL LTD

## Financial statements for the year ended 31 December 2021 (continued)

### Balance Sheet

		<u>Year ended 31 December</u>	
	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	3	100	100
<b>Net assets</b>		<u>100</u>	<u>100</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
<b>Total shareholders' funds</b>		<u>100</u>	<u>100</u>

For the financial year ending 31 December 2021 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

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

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 2 to 5 were approved by the board of directors on 26 September 2022 and signed on its behalf by:

*Chris Allen*

C M Allen  
Director  
Catering Professional Equipment Ltd  
Registered number: 06470278

# CATERING EQUIPMENT PROFESSIONAL LTD

## Notes to the financial statements

### 1 Accounting policies

#### Company information

Catering Equipment Professional Ltd is a private company limited by shares and is incorporated in England and Wales. Its registered office is situated at 8 Manchester Square, London, W1U 3PH.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

These financial statements have been prepared under the historical cost convention. A summary of the more important accounting policies, which have been applied consistently with the prior year, is given in the following paragraph(s).

#### 1.2 Dormant status

The company was dormant (within the meaning of section 1169 of the Companies Act 2006) throughout the year ended 31 December 2021. The company has not traded during the financial period. During this period, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

### 2 Directors and employees

The directors, who were the only employees of the company, did not receive any emoluments in respect of their services to the company during the year (2020: £nil).

### 3 Debtors: amounts falling due within one year

	2021 £	2020 £
Amounts due from group undertakings	100	100

### 4 Called up share capital

	2021 £	2020 £
<b>Authorised</b> 1,000 ordinary shares of £1 each	1,000	1,000
<b>Allotted, issued and fully paid</b> 100 ordinary shares of £1 each	100	100

### 5 Related parties

The company is exempt from disclosing related party balances with wholly owned companies within the group.

## **CATERING EQUIPMENT PROFESSIONAL LTD**

### **6 Ultimate parent undertaking and controlling parties**

The immediate parent undertaking is Pentland Wholesale Limited, a company registered in England and Wales. The ultimate parent undertaking is Pentland Capital Holdings Limited, a company registered in Jersey. R S Rubin and his close family are considered the ultimate controlling party by virtue of their control of Pentland Capital Holdings Limited.

Consolidated accounts have been prepared by Pentland Capital Holdings Limited, which is the parent undertaking of the smallest and largest group of undertakings to consolidate these financial statements for the year ended 31 December 2021. The consolidated accounts of Pentland Capital Holdings Limited can be obtained from the company's registered office at 26 New Street, St Helier, Jersey, JE2 3RA.