

Unaudited Financial Statements Simply Smart Dining Limited

For the period ended 31 December 2015



Registered number: 06723625

Simply Smart Dining Limited
Registered number: 06723625

Company Information

Directors	Sir F H Mackay B H C Watson
Company secretary	B H C Watson
Registered number	06723625
Registered office	Devon House Anchor Street Chelmsford Essex CM2 0GD
Accountants	Grant Thornton UK LLP Chartered Accountants 80 Compair Crescent Ipswich Suffolk IP2 0EH
Bankers	The Royal Bank of Scotland 27 Park Row Leeds LS1 5QB

Simply Smart Dining Limited

Directors' Report

For the period ended 31 December 2015

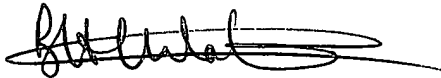
The directors present their report and the unaudited financial statements for the period ended 31 December 2015.

Directors

The directors who served during the period were:

Sir F H Mackay
B H C Watson

This report was approved by the board on *26th September 2016* and signed on its behalf.



B H C Watson
Director



Report to the directors on the preparation of the unaudited statutory financial statements of Simply Smart Dining Limited for the period ended 31 December 2015

We have compiled the accompanying financial statements of Simply Smart Dining Limited based on the information you have provided. These financial statements comprise the Balance Sheet of Simply Smart Dining Limited as at 31 December 2015, the Profit and Loss Account for the period then ended, and a summary of significant accounting policies and other explanatory information.

This report is made solely to the Board of Directors of Simply Smart Dining Limited, as a body, in accordance with the terms of our engagement letter dated 11 March 2015. Our work has been undertaken solely to prepare for your approval the financial statements of Simply Smart Dining Limited and state those matters that we have agreed to state to the Board of Directors of Simply Smart Dining Limited, as a body, in this report in accordance with our engagement letter dated 11 March 2015. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Simply Smart Dining Limited and its Board of Directors, as a body, for our work or for this report.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). As a member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities.

Grant Thornton UK LLP

Grant Thornton UK LLP

Chartered Accountants

Ipswich

Date:

27 September 2016

Profit and Loss Account

For the period ended 31 December 2015

Note	2015 £	2014 £
Profit on ordinary activities before taxation	-	-
Tax on profit on ordinary activities	-	-
	<hr/>	<hr/>
Profit on ordinary activities after taxation	-	-
Profit brought forward	-	-
	<hr/>	<hr/>
Retained profit carried forward	-	-
	<hr/> <hr/>	<hr/> <hr/>

The company has not traded during the period or the preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither profit or loss.

The notes on pages 5 to 6 form part of these financial statements.

Balance Sheet

As at 31 December 2015

	Note	31 December 2015 £	30 June 2014 £
Current assets			
Debtors	3	1	1
Total assets less current liabilities		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital	4	1	1
Shareholders' funds	5	<u>1</u>	<u>1</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

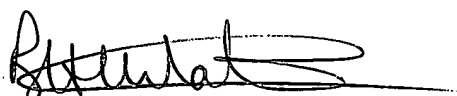
For the period ended 31 December 2015 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period, in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

26th September 2016



B H C Watson
Director

The notes on pages 5 to 6 form part of these financial statements.

Notes to the Financial Statements

For the period ended 31 December 2015

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

2. Profit

During the period, no director received any emoluments (2014 - £NIL).

3. Debtors

	31 December 2015	30 June 2014
	£	£
Amounts owed by group undertakings	1	1

4. Share capital

	31 December 2015	30 June 2014
	£	£
Allotted, called up and fully paid		
1 Ordinary share of £1	1	1

5. Reconciliation of movement in shareholders' funds

	31 December 2015	30 June 2014
	£	£
Shareholders' funds at 1 July 2014 and 31 December 2015	1	1

6. Related party transactions

The Company is a wholly owned subsidiary of Graysons Hospitality Limited, the group accounts of which are publicly available. Accordingly, the company has taken advantage of the exemption in FRS 8 from disclosing transaction with members of investees of Graysons Hospitality Limited group.

Notes to the Financial Statements

For the period ended 31 December 2015

7. Ultimate parent undertaking and controlling party

The directors consider the immediate parent to be The Simply Smart Group Limited and the ultimate parent company to be Graysons Hospitality Limited, a company incorporated in England and whose financial statements are publically available. The smallest and largest group for which consolidated financial statements are prepared is that headed by Graysons Hospitality Limited. Sir F H Mackay is considered to be the ultimate controlling party by virtue of his shareholding in Graysons Hospitality Limited.