

Company registration number 07450679 (England and Wales)

**COMPTOIR STRATFORD LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 1 JANUARY 2023**  
**PAGES FOR FILING WITH REGISTRAR**

# COMPTOIR STRATFORD LIMITED

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# COMPTOIR STRATFORD LIMITED

## BALANCE SHEET

AS AT 1 JANUARY 2023

		2023		2022	
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors	2	100		100	
Cash at bank and in hand		10,585		10,585	
		<u>10,685</u>		<u>10,685</u>	
<b>Net current assets</b>			10,685		10,685
			<u></u>		<u></u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss reserves			10,585		10,585
			<u>10,685</u>		<u>10,685</u>
<b>Total equity</b>			10,685		10,685
			<u></u>		<u></u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to the small companies exemption and section 480 of the Companies Act 2006.

The financial statements were approved by the board of directors and authorised for issue on 19 September 2023 and are signed on its behalf by:

A Kitous  
Director

Company Registration No. 07450679

# COMPTOIR STRATFORD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 1 JANUARY 2023**

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### **1 Accounting policies**

#### **Company information**

Comptoir Stratford Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit 2 Plantain Place, Crosby Row, London Bridge, London, SE1 1YN.

#### **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 the 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The financial statements of the company are consolidated in the financial statements of Comptoir Group Plc, which are available at Companies House.

#### **1.2 Going concern**

On 1 January 2016 the company transferred its trade and certain assets and liabilities to Comptoir Restaurants Limited, a fellow group subsidiary. The company therefore no longer has a trade and is not a going concern.

Although the directors do not consider the company to be a going concern, they have assessed the valuation of the remaining assets and liabilities of the company and consider their carrying values to be appropriate and to be not materially different to the break-up basis.

#### **1.3 Reporting period**

The accounting year for the company runs to the closest Sunday to 31 December each year. The financial statements for the current year has been prepared to 1 January 2023 and the comparative year to 2 January 2022.

#### **1.4 Profit and loss account**

The company has not traded during the period or the preceding financial year. During this time the company received no income and incurred no expenditure and therefore no profit and loss account is presented in these financial statements.

#### **1.5 Cash at bank and in hand**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# COMPTOIR STRATFORD LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 1 JANUARY 2023

### 1 Accounting policies

(Continued)

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 2 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	100	100
	<u>      </u>	<u>      </u>

## **COMPTOIR STRATFORD LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE PERIOD ENDED 1 JANUARY 2023***

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#### **3 Audit report information**

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

Statutory Auditor: UHY Hacker Young

#### **4 Related party transactions**

The company has taken the advantage of exemption, under the terms of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transactions with wholly owned subsidiaries within the group.

#### **5 Parent company**

The ultimate parent company is Comptoir Group Plc, a company registered in England and Wales. Comptoir Group Plc prepares group financial statements and copies can be obtained from Companies House. The registered office address is Unit 2, Plantain Place, Crosby Row, London, SE1 1YN.

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.