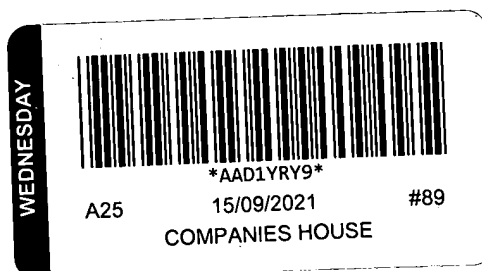


**COOK PROFESSIONAL LIMITED**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Registered number 08351523**



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# **COOK PROFESSIONAL LIMITED**

## **Directors' Report for the year ended 31 December 2020**

The directors present their report for the year ended 31 December 2020.

### **Business Review & Principal Activities**

The financial statements have not been prepared on a going concern basis as the company did not trade during the year. The directors do not expect that this will change within the foreseeable future. This makes the going concern presumption per FRS 18 "Accounting Policies" inappropriate. The financial statements have therefore been prepared on a break-up basis which has not had a material impact on the financial statements.

The state of the company's affairs is shown in the attached financial statements.

### **Directors**

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

C M Allen

Pentland Group Limited (the intermediate parent company) has provided an indemnity for the directors and the secretary of the company, which is a qualifying third party indemnity provision for the purposes of the Companies Act 2006.

### **Going Concern**

As stated above, the financial statements have been prepared on a break-up 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 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;
- 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.

# **COOK PROFESSIONAL LIMITED**

## **Directors' Report for the year ended 31 December 2020**

### **Auditors**

The company is not trading. The directors have relied on section 480 of the Companies Act 2006 not to appoint auditors to the company on the grounds that it is dormant.

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

A handwritten signature in black ink, appearing to be 'C M Allen', written over a horizontal line.

**C M Allen**  
**Director**

10 September 2021

## **COOK PROFESSIONAL LIMITED**

### **Financial statements for the year ended 31 December 2020**

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

The company did not trade during the current or prior year.

The company has no recognised gains and losses for the year ended 31 December 2020 and therefore no profit and loss account or separate statement of total recognised gains and losses has been presented.

# COOK PROFESSIONAL LIMITED

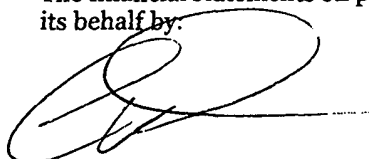
Financial statements for the year ended 31 December 2020

## Balance Sheet

		<u>Year ended 31 December</u>	
	Notes	2020 £	2019 £
<b>Current assets</b>			
Debtors	3	2	2
<b>Net assets</b>		<u>2</u>	<u>2</u>
<b>Issued Share Capital</b>			
2 Ordinary Shares of £1 each	4	2	2
<b>Total shareholders' funds</b>		<u>2</u>	<u>2</u>

- for the year ending 31 December 2020, the company was entitled to an exemption from audit under section 480 of the Companies Act 2006;
- the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts;
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

The financial statements on pages 3 to 5 were approved by the board on 10 September 2021 and signed on its behalf by:



C M Allen  
Director  
Cook Professional Limited  
Registered number 08351523

# COOK PROFESSIONAL LIMITED

## Notes to the financial statements

### 1 Accounting policies

#### 1.1 Accounting Convention

##### Basis of preparation

From 1 January 2015, the company has elected to use FRS 102 Transitional relief provision as per paragraph 35.10(m) for dormant companies. This enables a company within the Companies Act definition of a dormant company to elect to retain its accounting policies for reported assets, liabilities and equity at the date of transition to FRS 102 until there is any change to those balances or the company undertakes any new transactions.

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 and in accordance with the Companies Act 2006 and applicable accounting standards in the United Kingdom. A summary of the more important accounting policies, which have been applied consistently with the prior year, is given in the following paragraphs.

#### 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 2020. The company has not traded during the year or during the preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

### 2 Directors and employees

The director, who was the only employee of the company, did not receive any emoluments in respect of their services to the company during the year (2019: £nil).

### 3 Debtors

	2020 £	2019 £
Called up share capital not paid	2	2

### 4 Issued share capital

	2020 £	2019 £
2 Ordinary Shares of £1 each not paid	2	2

### 5 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 Group 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 Group Holdings Limited. Consolidated financial statements have been prepared by Pentland Group 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 2020. The consolidated financial statements of Pentland Group Holdings Limited can be obtained from the company's registered office at 26 New Street, St Helier, Jersey, JE3 2RA.