

Unaudited Financial Statements for the Year Ended 31 July 2020

for

Les Plaisirs De France Ltd

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for the Year Ended 31 July 2020

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Les Plaisirs De France Ltd

Company Information
for the Year Ended 31 July 2020

DIRECTOR: Mrs N Lemarchand

SECRETARY:

REGISTERED OFFICE: Bridge House
2 Bridge Avenue
Maidenhead
Berkshire
SL6 1RR

REGISTERED NUMBER: 10295694 (England and Wales)

ACCOUNTANTS: Peter Upton
Bridge House
2 Bridge Avenue
Maidenhead
Berkshire
SL6 1RR

Balance Sheet
31 July 2020

	Notes	31.7.20 £	£	31.7.19 £	£
FIXED ASSETS					
Tangible assets	4		50		9,550
CURRENT ASSETS					
Stocks	5	4,000		3,000	
Debtors	6	582		-	
Cash at bank		<u>952</u>		<u>2,729</u>	
		5,534		5,729	
CREDITORS					
Amounts falling due within one year	7	<u>3,583</u>		<u>12,236</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>1,951</u>		<u>(6,507)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,001		3,043
PROVISIONS FOR LIABILITIES	8		-		1,815
NET ASSETS			<u>2,001</u>		<u>1,228</u>
CAPITAL AND RESERVES					
Called up share capital	9		1		1
Retained earnings			<u>2,000</u>		<u>1,227</u>
SHAREHOLDERS' FUNDS			<u>2,001</u>		<u>1,228</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 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 have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 29 April 2021 and were signed by:

Mrs N Lemarchand - Director

Notes to the Financial Statements
for the Year Ended 31 July 2020

1. STATUTORY INFORMATION

Les Plaisirs De France Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Financial instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments, which are initially recognised at transition value and subsequently recognised at their settlement value.

Exchange rates

Foreign currency transactions are translated into pounds sterling using the exchange rate in operation at the date at which the transaction occurred. Foreign currency assets and liabilities at the balance sheet date are translated into pounds sterling at the exchange rate in operation at that date. Foreign exchange differences arising on translation are recognised in profit or loss.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2019 - 1) .

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 August 2019 and 31 July 2020	<u>38,000</u>
DEPRECIATION	
At 1 August 2019	28,450
Charge for year	<u>9,500</u>
At 31 July 2020	<u>37,950</u>
NET BOOK VALUE	
At 31 July 2020	<u>50</u>
At 31 July 2019	<u>9,550</u>

5. STOCKS

	31.7.20 £	31.7.19 £
Stocks	<u>4,000</u>	<u>3,000</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.20 £	31.7.19 £
VAT	<u>582</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.20 £	31.7.19 £
Tax	1,888	-
VAT	-	1,380
Other creditors	-	910
Directors' current accounts	103	8,354
Accrued expenses	<u>1,592</u>	<u>1,592</u>
	<u>3,583</u>	<u>12,236</u>

8. PROVISIONS FOR LIABILITIES

	31.7.20 £	31.7.19 £
Deferred tax	<u>-</u>	<u>1,815</u>

	Deferred tax £
Balance at 1 August 2019	1,815
Provided during year	<u>(1,815)</u>
Balance at 31 July 2020	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number: Class:

1 Ordinary

Nominal
value:

1

31.7.20

£

1

31.7.19

£

1

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.