

Unaudited Financial Statements for the Year Ended 31 July 2018

for

Les Plaisirs De France Ltd

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for the Year Ended 31 July 2018

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Les Plaisirs De France Ltd

Company Information
for the Year Ended 31 July 2018

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

Les Plaisirs De France Ltd (Registered number: 10295694)

Balance Sheet
31 July 2018

	Notes	31.7.18 £	£	31.7.17 £	£
FIXED ASSETS					
Tangible assets	4		19,050		28,350
CURRENT ASSETS					
Stocks	5	3,000		3,000	
Cash at bank		<u>207</u>		<u>-</u>	
		3,207		3,000	
CREDITORS					
Amounts falling due within one year	6	<u>8,829</u>		<u>30,537</u>	
NET CURRENT LIABILITIES			<u>(5,622)</u>		<u>(27,537)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>13,428</u>		<u>813</u>
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Retained earnings	8		<u>13,427</u>		<u>812</u>
SHAREHOLDERS' FUNDS			<u>13,428</u>		<u>813</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 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 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.
- (b)

The notes form part of these financial statements

Balance Sheet - continued

31 July 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 30 April 2019 and were signed by:

Mrs N Lemarchand - Director

Notes to the Financial Statements
for the Year Ended 31 July 2018

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

2. ACCOUNTING POLICIES - continued

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 (2017 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 August 2017	37,800
Additions	200
At 31 July 2018	<u>38,000</u>
DEPRECIATION	
At 1 August 2017	9,450
Charge for year	9,500
At 31 July 2018	<u>18,950</u>
NET BOOK VALUE	
At 31 July 2018	<u>19,050</u>
At 31 July 2017	<u>28,350</u>

5. STOCKS

	31.7.18 £	31.7.17 £
Stocks	<u>3,000</u>	<u>3,000</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
VAT	3,842	-
Directors' current accounts	3,395	28,987
Accrued expenses	<u>1,592</u>	<u>1,550</u>
	<u>8,829</u>	<u>30,537</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.18	31.7.17
			£	£
1	Ordinary	1	<u>1</u>	<u>1</u>

8. RESERVES

	Retained earnings £
At 1 August 2017	812
Profit for the year	<u>12,615</u>
At 31 July 2018	<u>13,427</u>

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.