

Unaudited Financial Statements for the Year Ended 31 July 2022

for

Les Plaisirs De France Ltd

Contents of the Financial Statements
for the Year Ended 31 July 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Les Plaisirs De France Ltd

Company Information
for the Year Ended 31 July 2022

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 2022

	Notes	31.7.22 £	31.7.21 £
CURRENT ASSETS			
Stocks	5	1,500	3,500
Debtors	6	15,180	3,325
Cash at bank		<u>3,493</u>	<u>-</u>
		20,173	6,825
CREDITORS			
Amounts falling due within one year	7	<u>4,618</u>	<u>4,168</u>
NET CURRENT ASSETS		<u>15,555</u>	<u>2,657</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>15,555</u>	<u>2,657</u>
CAPITAL AND RESERVES			
Called up share capital	8	1	1
Retained earnings	9	<u>15,554</u>	<u>2,656</u>
SHAREHOLDERS' FUNDS		<u>15,555</u>	<u>2,657</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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 20 June 2023 and were signed by:

Mrs N Lemarchand - Director

Notes to the Financial Statements
for the Year Ended 31 July 2022

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 6 (2021 - 2) .

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

4. TANGIBLE FIXED ASSETS

		Plant and machinery £
COST		
At 1 August 2021 and 31 July 2022		<u>38,000</u>
DEPRECIATION		
At 1 August 2021 and 31 July 2022		<u>38,000</u>
NET BOOK VALUE		
At 31 July 2022		<u>-</u>
At 31 July 2021		<u>-</u>

5. STOCKS

	31.7.22 £	31.7.21 £
Stocks	<u>1,500</u>	<u>3,500</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Trade debtors	-	3,325
Directors' current accounts	14,196	-
VAT	984	-
	<u>15,180</u>	<u>3,325</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Bank loans and overdrafts	-	11
Tax	3,026	166
Directors' current accounts	-	3,031
Accrued expenses	1,592	960
	<u>4,618</u>	<u>4,168</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.7.22 £	31.7.21 £
1	Ordinary	1	<u>1</u>	<u>1</u>

9. RESERVES

	Retained earnings £
At 1 August 2021	2,656
Profit for the year	<u>12,898</u>
At 31 July 2022	<u>15,554</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.