

**FROMAGE AND CO LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**FROMAGE AND CO LTD**  
**UNAUDITED ACCOUNTS**  
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**FROMAGE AND CO LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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<b>Directors</b>	ESPINOZA, Roberto GACON, Florent JOLY, Fabien Michel
<b>Company Number</b>	10977750 (England and Wales)
<b>Registered Office</b>	FRENCH COMTE UNIT 16B - BOROUGH MARKET STONE STREET LONDON London SE1 9AH ENGLAND
<b>Accountants</b>	Accounts and Legal Consultants Limited Suite 1-3 The Hop Exchange 24 Southwark Street London SE1 1TY

**FROMAGE AND CO LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	64,671	6,652
<b>Current assets</b>			
Inventories		5,000	-
Debtors		63,125	6,024
Cash at bank and in hand		3,832	13,496
		<u>71,957</u>	<u>19,520</u>
<b>Creditors: amounts falling due within one year</b>		(218,670)	(64,439)
<b>Net current liabilities</b>		<u>(146,713)</u>	<u>(44,919)</u>
<b>Total assets less current liabilities</b>		(82,042)	(38,267)
<b>Creditors: amounts falling due after more than one year</b>		(30,265)	-
<b>Net liabilities</b>		<u>(112,307)</u>	<u>(38,267)</u>
<b>Capital and reserves</b>			
Called up share capital	5	1	1
Profit and loss account		(112,308)	(38,268)
<b>Shareholders' funds</b>		<u>(112,307)</u>	<u>(38,267)</u>

For the year ending 30 September 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. 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 responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 23 June 2020 and were signed on its behalf by

GACON, Florent  
Director

Company Registration No. 10977750

**FROMAGE AND CO LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**1 Statutory information**

FROMAGE AND CO LTD is a private company, limited by shares, registered in England and Wales, registration number 10977750. The registered office is FRENCH COMTE UNIT 16B - BOROUGH MARKET, STONEY STREET, LONDON, London, SE1 9AH, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% reducing basis
Motor vehicles	25% reducing basis
Computer equipment	25% reducing basis

***Going concern***

These accounts have been prepared on the going concern basis, on the understanding that the directors and shareholders will continue to financially support the company during this uncertain period.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Inventories***

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

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***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

**4 Tangible fixed assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 October 2018	8,869
Additions	66,016
At 30 September 2019	74,885
<b>Depreciation</b>	
At 1 October 2018	2,217
Charge for the year	7,997
At 30 September 2019	10,214
<b>Net book value</b>	
At 30 September 2019	64,671
At 30 September 2018	6,652

**5 Share capital**

	<b>2019 £</b>	<b>2018 £</b>
Allotted, called up and fully paid:		
9,999 Ordinary shares of £0.0001 each	0.99	0.99

**6 Loans to directors**

	<b>Brought Forward £</b>	<b>Advance/ credit £</b>	<b>Repaid £</b>	<b>Carried Forward £</b>
GACON, Florent	18,355	-	-	18,355
JOLY, Fabien Michel	51,247	-	-	51,247
	69,602	-	-	69,602

**7 Average number of employees**

During the year the average number of employees was 8 (2018: 10).

