

**FROMAGE AND CO LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

FROMAGE AND CO LTD
UNAUDITED ACCOUNTS
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FROMAGE AND CO LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2020

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

FROMAGE AND CO LTD

ACCOUNTANTS' REPORT

Accountants' report to the board of directors of FROMAGE AND CO LTD on the preparation of the unaudited statutory accounts for the year ended 30 September 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of FROMAGE AND CO LTD for the year ended 30 September 2020 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of FROMAGE AND CO LTD, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of FROMAGE AND CO LTD and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than FROMAGE AND CO LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that FROMAGE AND CO LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of FROMAGE AND CO LTD. You consider that FROMAGE AND CO LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of FROMAGE AND CO LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Accounts and Legal Consultants Limited

Suite 1-3
The Hop Exchange
24 Southwark Street
London
SE1 1TY

30 June 2021

FROMAGE AND CO LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	53,529	64,671
Current assets			
Inventories		25,000	5,000
Debtors		103,652	63,125
Cash at bank and in hand		24,791	3,832
		<u>153,443</u>	<u>71,957</u>
Creditors: amounts falling due within one year		(273,444)	(218,670)
Net current liabilities		<u>(120,001)</u>	<u>(146,713)</u>
Total assets less current liabilities		(66,472)	(82,042)
Creditors: amounts falling due after more than one year		(20,290)	(30,265)
Net liabilities		<u>(86,762)</u>	<u>(112,307)</u>
Capital and reserves			
Called up share capital	5	1	1
Profit and loss account		(86,763)	(112,308)
Shareholders' funds		<u>(86,762)</u>	<u>(112,307)</u>

For the year ending 30 September 2020 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 30 June 2021 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 2020

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% straight line
Motor vehicles	25% straight line
Computer equipment	25% straight line

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.

FROMAGE AND CO LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

4 Tangible fixed assets

	Total £
Cost or valuation	
At 1 October 2019	74,886
Additions	7,439
At 30 September 2020	82,325
Depreciation	
At 1 October 2019	10,215
Charge for the year	18,581
At 30 September 2020	28,796
Net book value	
At 30 September 2020	53,529
At 30 September 2019	64,671

5 Share capital

	2020 £	2019 £
Allotted, called up and fully paid:		
9,999 Ordinary shares of £0.0001 each	0.99	0.99

6 Average number of employees

During the year the average number of employees was 6 (2019: 8).

