

La Noisette Restaurant Limited

Directors' Report and Unaudited

Financial Statements

Year Ended

31 August 2020

Company Number 05210569



La Noisette Restaurant Limited

Company Information

Directors	G J Ramsay A Wenlock
Registered number	05210569
Registered office	539-547 Wandsworth Road London SW8 3JD
Accountants	BDO LLP 55 Baker Street London W1U 7EU

La Noisette Restaurant Limited

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La Noisette Restaurant Limited

Directors' Report for the Year Ended 31 August 2020

The directors present their report and the financial statements for the year ended 31 August 2020.

Directors

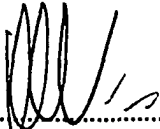
The directors who served during the year were:

G J Ramsay
A Wenlock

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



.....
A Wenlock
Director

Date: 14/04/21

La Noisette Restaurant Limited

Chartered Accountants' Report to the Directors on the Preparation of the Unaudited Financial Statements of La Noisette Restaurant Limited for the Year Ended 31 August 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of La Noisette Restaurant Limited for the year ended 31 August 2020 which comprise the statement of income and retained earnings, the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of La Noisette Restaurant Limited, as a body, in accordance with the terms of our engagement letter dated 16 November 2020. Our work has been undertaken solely to prepare for your approval the accounts of La Noisette Restaurant Limited and state those matters that we have agreed to state to the board of directors of La Noisette Restaurant Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07116AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than La Noisette Restaurant Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that La Noisette Restaurant Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and result of La Noisette Restaurant Limited. You consider that La Noisette Restaurant Limited is exempt from the statutory audit requirement for the year ended 31 August 2020.

We have not been instructed to carry out an audit or a review of the financial statements of La Noisette Restaurant Limited. 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.

BDO LLP

BDO LLP
Chartered Accountants
London
United Kingdom

Date: 15 April 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

La Noisette Restaurant Limited
Registered number: 05210569

Statement of Income and Retained Earnings
for the Year Ended 31 August 2020

The company has not traded during the period. During this period, the company received no income and incurred no expenditure and therefore made neither profit or loss.

Statement of Financial Position
as at 31 August 2020

	Note	2020 £	2019 £
Creditors: amounts falling due within one year	5	(3,859,489)	(3,859,489)
Net liabilities		<u>(3,859,489)</u>	<u>(3,859,489)</u>
Capital and reserves			
Share capital	6	1	1
Accumulated losses	7	(3,859,490)	(3,859,490)
		<u>(3,859,489)</u>	<u>(3,859,489)</u>

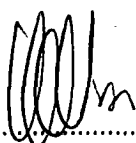
For the year ended 31 August 2020 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:


.....
A Wenlock
Director

Date: 14/04/21

The notes on pages 4 to 5 form part of these financial statements.

La Noisette Restaurant Limited

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

1. General information

La Noisette Restaurant Limited is a private limited company, limited by shares, incorporated in England & Wales under the Companies Act 2006. The address of the registered office is given on the company information page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 3).

The following accounting policies have been applied:

2.2 Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Gordon Ramsay Restaurants Limited as at 31 August 2020 and these financial statements may be obtained from Companies House.

2.3 Going concern

The directors have assessed the ability of the group as well as the company to meet their liabilities as they fall due. The financial statements have therefore been prepared on a going concern basis, validity of which is dependent upon continuing financial support between the parent undertaking and the company alongside the directors assessment of future cashflows across the group. As with any company placing reliance on other group entities for financial support, the directors acknowledge that there can be no certainty that this support will continue although, at the date of approval of these financial statements, they have no reason to believe that any intercompany liabilities will be recalled within a period of 12 months from the date of approval of these financial statements or that the financial support will cease to exist.

2.4 Creditors

Short term creditors are measured at the transaction price.

La Noisette Restaurant Limited

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

3. Judgements in applying accounting policies and key sources of estimation uncertainty

There are no estimates and judgements that have a significant risk of causing material adjustment to the carrying amounts of the assets and liabilities within the financial period.

4. Operating result

During the year, no director received any emoluments (2019 - £Nil).

5. Creditors: Amounts falling due within one year

	2020 £	2019 £
Amounts owed to group undertakings	<u>3,859,489</u>	<u>3,859,489</u>

6. Share capital

	2020 £	2019 £
Allotted, called up and fully paid		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>

7. Reserves

Accumulated losses

Accumulated losses represent cumulative profits or losses, net of dividends paid and other adjustments.

8. Related party transactions

The company has taken advantage of the exemption available under paragraph 33.1A of the Financial Reporting Standard 102 not to disclose transactions with other wholly owned members of the group.

9. Ultimate parent undertaking and controlling party

The company is a subsidiary of Gordon Ramsay Restaurants Limited which is the ultimate parent company incorporated in the United Kingdom. The immediate parent company is Gordon Ramsay Holdings Limited, a company incorporated in the United Kingdom.

The largest and smallest group in which the results of the company are consolidated is that headed by Gordon Ramsay Restaurants Limited, incorporated in the United Kingdom. The consolidated accounts of this company are available to the public and may be obtained from Companies House. No other group accounts include the results of the company.

The company's ultimate controlling party is G J Ramsay.