REGISTERED NUMBER: 08355444 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2017

FOR

L'ESTRANGE LONDON LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2017

COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2017

DIRECTORS:	W J L Green T C Horne
REGISTERED OFFICE:	Stapleton House Block A, 2nd Floor 110 Clifton Street London EC2A 4HT
REGISTERED NUMBER:	08355444 (England and Wales)
ACCOUNTANTS:	Horizon Accounts Limited Stapleton House Block A, 2nd Floor 110 Clifton Street London EC2A 4HT

STATEMENT OF FINANCIAL POSITION
30 APRIL 2017

	Notes	30.4.17		30.4.16	
		£	£	£	£
FIXED ASSETS					
Intangible assets	5		528		704
CURRENT ASSETS					
Stocks		69,003		38,292	
Debtors	6	15,713		11,275	
Cash at bank		7,192		20,250	
		91,908		69,817	
CREDITORS					
Amounts falling due within one year	7	87,887		18,402	
NET CURRENT ASSETS			4,021		51,415
TOTAL ASSETS LESS CURRENT LIABILITIES			4,549		52,119
CREDITORS					
Amounts falling due after more than one year	8		306,580		223,646
NET LIABILITIES			(302,031)		(171,527)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(302,131)		(171,627)
SHAREHOLDERS' FUNDS			(302,031)		(171,527)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

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STATEMENT OF FINANCIAL POSITION - continued
30 APRIL 2017

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 Board of Directors on 31 January 2018 and were signed on its behalf by:

W J L Green - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

L'Estrange London Limited 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates
There are no significant judgements or estimates applied to the numbers contained within these financial statements.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible fixed assets
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life. Where the directors consider that there has been a permanent impairment in value the asset is written down to its realisable value in the year of impairment.

Trademark - 20% on straight line

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 statement of financial position date.

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3. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern

The financial statements have been prepared on the going concern basis. The company incurred losses during the year and the directors are aware that the Statement of Financial Position reflects net liabilities. Subsequent to the end of the year, the company was able to raise additional finance from a successful funding round which has improved the company's cashflow to the extent that it will now be able to meet its future obligations, if and when, they become due. It is therefore on this basis that the directors are of the opinion that they should continue to adopt the going concern basis of preparing the annual financial statements.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2016 - 3) .

5. **INTANGIBLE FIXED ASSETS**

	Trademark £
COST	
At 1 May 2016 and 30 April 2017	880
AMORTISATION	
At 1 May 2016	176
Amortisation for year	176
At 30 April 2017	352
NET BOOK VALUE	
At 30 April 2017	528
At 30 April 2016	704

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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.17	30.4.16
	£	£
Trade debtors	15,713	11,275

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.17	30.4.16
	£	£
Trade creditors	19,162	13,133
Taxation and social security	8,225	3,042
Other creditors	60,500	2,227
	87,887	18,402

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.4.17	30.4.16
	£	£
Other creditors	306,580	223,646

9. RELATED PARTY DISCLOSURES

As at the date of the statement of financial position, the company owed £306,580 (2016:£223,646) to the directors.

10. POST BALANCE SHEET EVENTS

On 27 June 2017 the company's 100 ordinary shares of £1 each were sub-divided into 10,000,000 ordinary shares of £0.00001 each. Thereafter the company issued 1,697,793 ordinary shares of £0.00001 for a total consideration of £250,000.

11. FIRST YEAR ADOPTION OF FRS 102 1A

This is the first year that the company has presented its results and financial position in accordance with FRS 102. The last financial statements under UK GAAP were for the year ended 30 April 2016. The date that the company transitioned to FRS 102 was 1 May 2015.

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.