

REGISTERED NUMBER: 10505830 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2018 TO 30 APRIL 2019
FOR
MASON & CO CULINARY CONSULTANTS LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
for the period 1 January 2018 to 30 April 2019**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Chartered Accountants' Report	5

MASON & CO CULINARY CONSULTANTS LTD

COMPANY INFORMATION
for the period 1 January 2018 to 30 April 2019

DIRECTOR: Mr P A G Mason

REGISTERED OFFICE: 10 St Ann Street
Salisbury
SP1 2DN

REGISTERED NUMBER: 10505830 (England and Wales)

ACCOUNTANTS: Rothmans LLP
Chartered Accountants
10 St Ann Street
Salisbury
Wiltshire
SP1 2DN

BALANCE SHEET
30 April 2019

	Notes	30.4.19 £	31.12.17 £
CURRENT ASSETS			
Debtors	4	-	9,000
Cash at bank		<u>14,097</u>	<u>2,352</u>
		14,097	11,352
CREDITORS			
Amounts falling due within one year	5	<u>13,874</u>	<u>3,068</u>
NET CURRENT ASSETS		<u>223</u>	<u>8,284</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>223</u>	<u>8,284</u>
CAPITAL AND RESERVES			
Called up share capital		150	150
Retained earnings		<u>73</u>	<u>8,134</u>
		<u>223</u>	<u>8,284</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 10 October 2019 and were signed by:

Mr P A G Mason - Director

NOTES TO THE FINANCIAL STATEMENTS
for the period 1 January 2018 to 30 April 2019

1. STATUTORY INFORMATION

Mason & Co Culinary Consultants 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.

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

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 represents the value of culinary consultancy services provided to the company's customers during the year and is measured at the fair value of the consideration received or receivable for these services.

Turnover is recognised when an assignment has been completed and the final report has been presented to the customer at which time the significant risks and rewards of ownership of the services undertaken have transferred to the customer.

Profit is recognised on long term contracts when the final outcome can be assessed with reasonable certainty by including turnover and related costs within the profit and loss account dependant upon the stage of completion of the contract at the balance sheet date.

Taxation

Taxation for the period 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 period 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.

Debtors

Short term debtors are measured at transaction price, which is usually the invoice price, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price, which is usually the invoice price.

Cash

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period 1 January 2018 to 30 April 2019

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2017 - 1) .

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.19	31.12.17
	£	£
Trade debtors	<u>-</u>	<u>9,000</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.19	31.12.17
	£	£
Taxation and social security	11,714	1,946
Other creditors	<u>2,160</u>	<u>1,122</u>
	<u>13,874</u>	<u>3,068</u>

6. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the periods ended 30 April 2019 and 31 December 2017:

	30.4.19	31.12.17
	£	£
DIRECTOR		
Balance outstanding at start of period	(222)	0
Amounts advanced	92,085	150
Amount repaid	(91,863)	(372)
Balance outstanding at end of period	<u>0</u>	<u>(222)</u>

This loan was subject to interest of £85 charged at commercial rates whilst the loan was overdrawn.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
MASON & CO CULINARY CONSULTANTS LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Mason & Co Culinary Consultants Ltd for the period ended 30 April 2019 which comprise the Statement of Income and Retained Earnings, Balance Sheet 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Mason & Co Culinary Consultants Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Mason & Co Culinary Consultants Ltd and state those matters that we have agreed to state to the director of Mason & Co Culinary Consultants Ltd in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mason & Co Culinary Consultants Ltd and its director for our work or for this report.

It is your duty to ensure that Mason & Co Culinary Consultants Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Mason & Co Culinary Consultants Ltd. You consider that Mason & Co Culinary Consultants Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Mason & Co Culinary Consultants 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 financial statements.

Rothmans LLP
Chartered Accountants
10 St Ann Street
Salisbury
Wiltshire
SP1 2DN

3 December 2019

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.