

REGISTERED NUMBER: 10589776 (England and Wales)

Unaudited Financial Statements for the Period 30 January 2017 to 30 April 2018

for

Cooper And Sherwood Restaurants Limited

Cornish Accounting Solutions Ltd
Chartered Accountants and Business Specialists
79 Higher Bore Street
Bodmin
Cornwall
PL31 1JT

Contents of the Financial Statements
for the Period 30 January 2017 to 30 April 2018

	Page
Company Information	1
Chartered Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	4

Cooper And Sherwood Restaurants Limited

Company Information
for the Period 30 January 2017 to 30 April 2018

DIRECTORS:

J M Cooper
Mrs N Cooper

REGISTERED OFFICE:

79 Higher Bore Street
Bodmin
Cornwall
PL31 1JT

BUSINESS ADDRESS:

The Plough
Duloe
Liskeard
Cornwall
PL14 4PN

REGISTERED NUMBER:

10589776 (England and Wales)

ACCOUNTANTS:

Cornish Accounting Solutions Ltd
Chartered Accountants and Business Specialists
79 Higher Bore Street
Bodmin
Cornwall
PL31 1JT

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Cooper And Sherwood Restaurants Limited

The following reproduces the text of the report prepared for the directors 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 Directors 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 Cooper And Sherwood Restaurants Limited for the period ended 30 April 2018 which comprise the Income Statement, 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 Board of Directors of Cooper And Sherwood Restaurants Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Cooper And Sherwood Restaurants Limited and state those matters that we have agreed to state to the Board of Directors of Cooper And Sherwood Restaurants Limited, as a body, 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 Cooper And Sherwood Restaurants Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Cooper And Sherwood Restaurants Limited 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 loss of Cooper And Sherwood Restaurants Limited. You consider that Cooper And Sherwood Restaurants Limited 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 Cooper And Sherwood Restaurants 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 financial statements.

Cornish Accounting Solutions Ltd
Chartered Accountants and Business Specialists
79 Higher Bore Street
Bodmin
Cornwall
PL31 1JT

30 October 2018

Cooper And Sherwood Restaurants Limited (Registered number: 10589776)

Balance Sheet
30 April 2018

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		55,755
CURRENT ASSETS			
Stocks		10,197	
Debtors	5	10,343	
Cash at bank and in hand		<u>12,008</u>	
		32,548	
CREDITORS			
Amounts falling due within one year	6	<u>123,483</u>	
NET CURRENT LIABILITIES			<u>(90,935)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(35,180)
CREDITORS			
Amounts falling due after more than one year	7		<u>19,188</u>
NET LIABILITIES			<u>(54,368)</u>
CAPITAL AND RESERVES			
Called up share capital			1
Retained earnings			<u>(54,369)</u>
SHAREHOLDERS' FUNDS			<u>(54,368)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2018 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 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
- (b) 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 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 30 October 2018 and were signed on its behalf by:

J M Cooper - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 30 January 2017 to 30 April 2018

1. STATUTORY INFORMATION

Cooper And Sherwood Restaurants 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. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Total liabilities exceed current assets at the balance sheet date. The directors consider however, that the company has sufficient liquid assets to meet its liabilities as and when they fall due reliant on the support of the directors. Accordingly the directors consider therefore that it is appropriate to prepare the accounts on a going concern basis.

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- not provided
Improvements to property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- Straight line over 3 years

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 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.

Notes to the Financial Statements - continued
for the Period 30 January 2017 to 30 April 2018

2. ACCOUNTING POLICIES - continued

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 15 .

4. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
Additions	36,720	1,008	13,526
At 30 April 2018	<u>36,720</u>	<u>1,008</u>	<u>13,526</u>
DEPRECIATION			
Charge for period	-	-	3,372
At 30 April 2018	<u>-</u>	<u>-</u>	<u>3,372</u>
NET BOOK VALUE			
At 30 April 2018	<u>36,720</u>	<u>1,008</u>	<u>10,154</u>

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	8,489	1,614	61,357
At 30 April 2018	<u>8,489</u>	<u>1,614</u>	<u>61,357</u>
DEPRECIATION			
Charge for period	1,693	537	5,602
At 30 April 2018	<u>1,693</u>	<u>537</u>	<u>5,602</u>
NET BOOK VALUE			
At 30 April 2018	<u>6,796</u>	<u>1,077</u>	<u>55,755</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	<u>10,343</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts	25,829
Trade creditors	40,783
Taxation and social security	18,063
Other creditors	38,808
	<u>123,483</u>

Notes to the Financial Statements - continued
for the Period 30 January 2017 to 30 April 2018

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	£
Other creditors	<u>19,188</u>
Amounts falling due in more than five years:	
Repayable by instalments	
Other loans more 5yrs instal	<u>8,085</u>

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the period ended 30 April 2018:

	£
J M Cooper and Mrs N Cooper	
Balance outstanding at start of period	-
Amounts advanced	59,996
Amounts repaid	(66,423)
Amounts written off	-
Amounts waived	-
Balance outstanding at end of period	<u>(6,427)</u>

9. **RELATED PARTY DISCLOSURES**

During the year the company reimbursed the directors Mr J M Cooper and Mrs N Cooper for actual interest charged amounting to £20,583 relating to monies lent to the company to purchase the leasehold property and additional fixed assets .

10. **ULTIMATE CONTROLLING PARTY**

The controlling parties are Mr J M Cooper and Mrs N Cooper by virtue of their shareholdings.

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.