

## CHEF JUNIOR MENEZES LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 April 2021

**End date:** 31 March 2022

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**Accountant's report**

You consider that the company is exempt from an audit for the year ended 31 March 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

**SJPR ACCOUNTANTS LTD**

**31 March 2022**

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**SJPR ACCOUNTANTS LTD**

**225 Clapham Road**

**LONDON**

**SW9 9BE**

**01 November 2022**

**CHEF JUNIOR MENEZES LTD**  
**Statement of Financial Position**  
**As at 31 March 2022**

|                                                               | <b>Notes</b> | <b>2022</b><br>£ | <b>2021</b><br>£ |
|---------------------------------------------------------------|--------------|------------------|------------------|
| <b>Fixed assets</b>                                           |              |                  |                  |
| Tangible fixed assets                                         |              | 70,526           | 0                |
| Investments                                                   |              | 4,000            | 0                |
|                                                               |              | <b>74,526</b>    | <b>0</b>         |
| <b>Current assets</b>                                         |              |                  |                  |
| Debtors                                                       |              | 84,804           | 1,548            |
| Cash at bank and in hand                                      |              | 37,742           | 1,185            |
|                                                               |              | <b>122,546</b>   | <b>2,733</b>     |
| <b>Creditors: amount falling due within one year</b>          |              | (53,962)         | (1,024)          |
| <b>Net current assets</b>                                     |              | <b>68,584</b>    | <b>1,709</b>     |
| <b>Total assets less current liabilities</b>                  |              | 143,110          | 1,709            |
| <b>Creditors: amount falling due after more than one year</b> |              | (26,717)         | 0                |
| Provisions for liabilities                                    |              | (356)            | 0                |
| <b>Net assets</b>                                             |              | <b>116,037</b>   | <b>1,709</b>     |
| <b>Capital and reserves</b>                                   |              |                  |                  |
| Called up share capital                                       |              | 100              | 100              |
| Profit and loss account                                       |              | 115,937          | 1,609            |
| <b>Shareholder's funds</b>                                    |              | <b>116,037</b>   | <b>1,709</b>     |

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 01 November 2022 and were signed by:

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Jose Maria De Menezes Junior  
Director

**CHEF JUNIOR MENEZES LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 March 2022**

**General Information**

CHEF JUNIOR MENEZES LTD is a private company, limited by shares, registered in England and Wales, registration number 12523721, registration address 225 CLAPHAM ROAD, LONDON , SW9 9BE

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the statement of financial position date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the income statement.

## **Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

|                     |                     |
|---------------------|---------------------|
| Plant and Machinery | 20 Reducing Balance |
| Motor Vehicles      | 16.67 Straight Line |

## **Provisions**

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

## **2. Average number of employees**

Average number of employees during the year was 2 (2021 : 0).

### 3. Tangible fixed assets

| <b>Cost or valuation</b>            | <b>Plant and Machinery</b> | <b>Motor Vehicles</b> | <b>Total</b>  |
|-------------------------------------|----------------------------|-----------------------|---------------|
|                                     | <b>£</b>                   | <b>£</b>              | <b>£</b>      |
| At 01 April 2021                    | -                          | -                     | -             |
| Additions                           | 19,198                     | 51,717                | 70,915        |
| Disposals                           | -                          | -                     | -             |
| At 31 March 2022                    | <b>19,198</b>              | <b>51,717</b>         | <b>70,915</b> |
| <b>Depreciation</b>                 |                            |                       |               |
| At 01 April 2021                    | -                          | -                     | -             |
| Charge for year                     | 147                        | 242                   | 389           |
| On disposals                        | -                          | -                     | -             |
| At 31 March 2022                    | <b>147</b>                 | <b>242</b>            | <b>389</b>    |
| <b>Net book values</b>              |                            |                       |               |
| Closing balance as at 31 March 2022 | <b>19,051</b>              | <b>51,475</b>         | <b>70,526</b> |
| Opening balance as at 01 April 2021 | -                          | -                     | -             |

### 4. Investments

| <b>Cost</b>                            | <b>Other investments other than loans</b> | <b>Total</b> |
|----------------------------------------|-------------------------------------------|--------------|
|                                        | <b>£</b>                                  | <b>£</b>     |
| At 01 April 2021                       | -                                         | -            |
| Additions                              | -                                         | -            |
| Transfer to/from Tangible fixed assets | 0                                         | 0            |
| Disposals                              | -                                         | -            |
| At 31 March 2022                       | <b>-</b>                                  | <b>-</b>     |

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.