

COMPANY REGISTRATION NUMBER: 08099790

Flour & Eggs Limited

Filleted Unaudited Financial Statements

31 March 2017

Flour & Eggs Limited

Financial Statements

Year ended 31 March 2017

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Flour & Eggs Limited

Officers and Professional Advisers

Director

Mr J R Whaite

Registered office

Tunley Hall

Tunley Lane

Wrightington

Wigan

Lancashire

WN6 9RJ

Accountants

Abrams Ashton

Chartered accountant

77 Corporation Street

St Helens

Merseyside

WA10 1SX

Flour & Eggs Limited

Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Flour & Eggs Limited

Year ended 31 March 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Flour & Eggs Limited for the year ended 31 March 2017, which comprise 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 www.icaew.com/en/membership/regulations-standards-and-guidance. This report is made solely to the director of Flour & Eggs Limited in accordance with the terms of our engagement letter dated 19 December 2013. Our work has been undertaken solely to prepare for your approval the financial statements of Flour & Eggs Limited and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Flour & Eggs Limited and its director for our work or for this report.

It is your duty to ensure that Flour & Eggs 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 profit of Flour & Eggs Limited. You consider that Flour & Eggs Limited is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Flour & Eggs 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.

Abrams Ashton Chartered accountant

77 Corporation Street St Helens Merseyside WA10 1SX

8 December 2017

Flour & Eggs Limited

Statement of Financial Position

31 March 2017

		2017		2016	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5		4,680		6,257
Current assets					
Debtors	6	29,019		82,440	
Cash at bank and in hand		51,560		50,368	
		80,579		132,808	
Creditors: amounts falling due within one year	7	(20,798)		(50,786)	
Net current assets			59,781		82,022
Total assets less current liabilities			64,461		88,279
Provisions		(889)		(1,251)	
Net assets		63,572		87,028	
Capital and reserves					
Called up share capital		100		100	
Profit and loss account		63,472		86,928	
Shareholders funds		63,572		87,028	

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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Flour & Eggs Limited

Statement of Financial Position *(continued)*

31 March 2017

These financial statements were approved by the board of directors and authorised for issue on 5 December 2017 ,
and are signed on behalf of the board by:

Mr J R Whaite

Director

Company registration number: 08099790

Flour & Eggs Limited

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Tunley Hall, Tunley Lane, Wroughtington, Wigan, Lancashire, WN6 9RJ.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

3.1 Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

3.2 Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 July 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

3.3 Revenue recognition

Turnover from artistic creation is recognised when services are performed and are net of value added tax.

3.4 Deferred tax

Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax has not been discounted.

3.5 Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3.6 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance
Computer equipment	-	25% straight line

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2016: 1).

5. Tangible assets

	Fixtures and fittings £	Equipment £	Computer equipment £	Total £
Cost				
At 1 April 2016	1,045	5,355	5,948	12,348
Additions	—	212	511	723
	-----	-----	-----	-----
At 31 March 2017	1,045	5,567	6,459	13,071
	-----	-----	-----	-----
Depreciation				
At 1 April 2016	335	2,157	3,599	6,091
Charge for the year	142	679	1,479	2,300
	-----	-----	-----	-----
At 31 March 2017	477	2,836	5,078	8,391
	-----	-----	-----	-----
Carrying amount				
At 31 March 2017	568	2,731	1,381	4,680
	-----	-----	-----	-----
At 31 March 2016	710	3,198	2,349	6,257
	-----	-----	-----	-----

6. Debtors

	2017	2016
	£	£
Trade debtors	1,700	56,351
Other debtors	27,319	26,089
	-----	-----
	29,019	82,440
	-----	-----

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	—	10,075
Corporation tax	3,612	15,363
Other creditors	17,186	25,348
	-----	-----
	20,798	50,786
	-----	-----

8. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 July 2015.

No transitional adjustments were required in equity or profit or loss for the period.

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.