

**REGISTERED NUMBER: 05026659 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 January 2022**

**for**

**Paris (UK) Limited**

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for the Year Ended 31 January 2022**

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**Paris (UK) Limited**  
**Company Information**  
**for the Year Ended 31 January 2022**

**DIRECTOR:** U Mamtora

**SECRETARY:** Mrs S Mamtora

**REGISTERED OFFICE:** 74 Albert Road  
Epsom  
Surrey  
KT17 4EL

**REGISTERED NUMBER:** 05026659 (England and Wales)

**ACCOUNTANTS:** A N Perera & Co  
173 Barnfield Avenue  
Kingston upon Thames  
Surrey  
KT2 5RQ

Statement of Financial Position  
31 January 2022

	Notes	31.1.22 £	31.1.21 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	<u>101,430</u>	<u>113,459</u>
		<u>101,430</u>	<u>113,459</u>
<b>CURRENT ASSETS</b>			
Stocks		300	950
Debtors	6	19,500	23,835
Prepayments and accrued income		3,030	-
Cash at bank		<u>105,241</u>	<u>115,818</u>
		<u>128,071</u>	<u>140,603</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(117,538)</u>	<u>(105,753)</u>
<b>NET CURRENT ASSETS</b>		<u>10,533</u>	<u>34,850</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		111,963	148,309
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	<u>(50,000)</u>	<u>(50,000)</u>
<b>NET ASSETS</b>		<u>61,963</u>	<u>98,309</u>

The notes form part of these financial statements

Statement of Financial Position - continued  
31 January 2022

	Notes	31.1.22 £	31.1.21 £
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	2	2
Retained earnings		<u>61,961</u>	<u>98,307</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>61,963</u>	<u>98,309</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 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
- (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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 12 September 2022 and were signed by:

U Mamtora - Director

**Notes to the Financial Statements  
for the Year Ended 31 January 2022**

**1. STATUTORY INFORMATION**

Paris (UK) 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.

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

**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 Statement of Income and Retained Earnings, 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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022**

**2. 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 14 (2021 - 14 ).

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill £</b>
<b>COST</b>	
At 1 February 2021	
and 31 January 2022	<u><b>95,000</b></u>
<b>AMORTISATION</b>	
At 1 February 2021	
and 31 January 2022	<u><b>95,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 January 2022	<u><u><b>-</b></u></u>
At 31 January 2021	<u><u><b>-</b></u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022

## 5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 February 2021	25,495	160,256	185,751
Additions	-	1,166	1,166
At 31 January 2022	<u>25,495</u>	<u>161,422</u>	<u>186,917</u>
<b>DEPRECIATION</b>			
At 1 February 2021	-	72,292	72,292
Charge for year	-	13,195	13,195
At 31 January 2022	-	<u>85,487</u>	<u>85,487</u>
<b>NET BOOK VALUE</b>			
At 31 January 2022	<u>25,495</u>	<u>75,935</u>	<u>101,430</u>
At 31 January 2021	<u>25,495</u>	<u>87,964</u>	<u>113,459</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22 £	31.1.21 £
Other debtors	<u>19,500</u>	<u>23,835</u>

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.22 £	31.1.21 £
Bank loans and overdrafts	2,938	-
Trade creditors	2,423	1,660
Taxation and social security	18,281	3,814
Other creditors	<u>93,896</u>	<u>100,279</u>
	<u>117,538</u>	<u>105,753</u>

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

	31.1.22 £	31.1.21 £
Bank loans	<u>50,000</u>	<u>50,000</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 January 2022

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.22 £	31.1.21 £
2	Ordinary	1	<u>2</u>	<u>2</u>

10. POST BALANCE SHEET EVENTS

Since 31 December 2019, the spread of Covid 19 has severely affected many economies around the world including the UK. Businesses are forced to cease or limit operations for long periods of time during lockdowns to control the spread of the virus

The director has undertaken a review of the business and consider it appropriate to prepare the financial statements on a going concern basis.

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.