

REGISTERED NUMBER: 07026614 (England and Wales)

Unaudited Financial Statements for the Year Ended 30th June 2023

for

Eaton Mayfair Limited

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for the Year Ended 30th June 2023**

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Eaton Mayfair Limited
Company Information
for the Year Ended 30th June 2023

DIRECTOR: S R G Tate

SECRETARY: Mrs R S Tate

REGISTERED OFFICE: 29a Crown Street
Brentwood
Essex
CM14 4BA

REGISTERED NUMBER: 07026614 (England and Wales)

ACCOUNTANTS: Moulton Johnson Limited
Chartered Accountants
29a Crown Street
Brentwood
Essex
CM14 4BA

Eaton Mayfair Limited (Registered number: 07026614)

**Balance Sheet
30th June 2023**

	Notes	£	30.6.23 £	£	30.6.22 £
FIXED ASSETS					
Intangible assets	4		155		299
Tangible assets	5		383		479
			<u>538</u>		<u>778</u>
CURRENT ASSETS					
Debtors	6	1,085,881		1,173,407	
Cash at bank		<u>191,695</u>		<u>102,053</u>	
		1,277,576		1,275,460	
CREDITORS					
Amounts falling due within one year	7	<u>99,752</u>		<u>98,528</u>	
NET CURRENT ASSETS			<u>1,177,824</u>		<u>1,176,932</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,178,362</u>		<u>1,177,710</u>
CAPITAL AND RESERVES					
Called up share capital			130		130
Retained earnings			<u>1,178,232</u>		<u>1,177,580</u>
			<u>1,178,362</u>		<u>1,177,710</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 21st March 2024 and were signed by:

S R G Tate - Director

**Notes to the Financial Statements
for the Year Ended 30th June 2023**

1. STATUTORY INFORMATION

Eaton Mayfair 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 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.

Revenue recognition

Revenue represents management income receivable during the year.

Product licences

Product licences are valued at accumulated annual costs less accumulated amortisation. Amortisation is calculated to write off the cost of each licence in equal annual instalments over its estimated useful life.

Tangible fixed assets

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

Plant and machinery etc - 20% on reducing balance

Taxation

Taxation for the year 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1).

Notes to the Financial Statements - continued
for the Year Ended 30th June 2023

4. INTANGIBLE FIXED ASSETS

Other
intangible
assets
£

COST

At 1st July 2022
and 30th June 2023

1,446

AMORTISATION

At 1st July 2022

1,147

Charge for year

144

At 30th June 2023

1,291

NET BOOK VALUE

At 30th June 2023

155

At 30th June 2022

299

5. TANGIBLE FIXED ASSETS

Plant and
machinery
etc
£

COST

At 1st July 2022
and 30th June 2023

1,463

DEPRECIATION

At 1st July 2022

984

Charge for year

96

At 30th June 2023

1,080

NET BOOK VALUE

At 30th June 2023

383

At 30th June 2022

479

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.6.23

30.6.22

£

£

Other debtors

1,085,881

1,173,407

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.6.23

30.6.22

£

£

Taxation and social security

352

176

Other creditors

99,400

98,352

99,752

98,528

Notes to the Financial Statements - continued
for the Year Ended 30th June 2023

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

The following advances and credits to a director subsisted during the years ended 30th June 2023 and 30th June 2022:

	30.6.23	30.6.22
	£	£
S R G Tate		
Balance outstanding at start of year	-	-
Amounts advanced	4,720	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>4,720</u>	<u>-</u>

**Notes to the Financial Statements - continued
for the Year Ended 30th June 2023**

9. RELATED PARTY DISCLOSURES

Wallace Manufacturing Chemists Limited

A company in which the director has an interest.

During the year, the company charged fees to Wallace Manufacturing Limited amounting to £1,150 (2022: £1,150. At the year-end, the balance due to the company from Wallace Manufacturing Chemist Limited amounted to £1,249 (2022: £83,439).

Valisha Limited

A company controlled by Mr S Tate.

During the year, the company continued to advance an interest-free loan to Valisha Limited. At the year-end, the balance due to the company from Valisha Limited to the company amounted to £259,176 (2022: £259,176).

Valisha (Abingdon) Limited

A company controlled by Mr S Tate.

During the year, the company continued to advance an interest-free loan to Valisha (Abingdon) Limited. At the year-end, the balance due to the company from Valisha (Abingdon) Limited amounted to £251,713 (2022: £251,713).

Valisha (Oxford) Limited

A company controlled by Mr S Tate.

During the year, the company continued to advance an interest-free loan to Valisha (Oxford) Limited. At the year-end, the balance due to the company from Valisha (Oxford) Limited amounted to £559,028 (2022: £559,028).

Boccata Limited

A company controlled by Mr S Tate.

During the year, the company continued to advance an interest-free loan to Boccata Limited. At the year-end, the balance due to the company from Boccata Limited amounted to £9,995 (2022: £9,995).

Kew Health and Beauty (Manufacturing) Limited

A company in which the director has an interest.

During the year, Kew Health and Beauty (Manufacturing) Limited repaid its loan to the company in full. At the year-end, the balance due to the company from Kew Health and Beauty (Manufacturing) Limited amounted to £Nil (2022: £10,056).

Kew Health and Beauty Limited

A company in which the director has an interest.

During the year, the company repaid the loan due to Kew Health and Beauty Limited in full. At the year-end, the balance owed Kew Health and Beauty Limited by the company amounted to £Nil (2022: £97,976).

Kew Health and Beauty (Holdings) Limited

A company in which the director has an interest.

During the year, Kew Health and Beauty (Holdings) Limited advanced the company an interest-free loan. At the year-end, the balance owed to Kew Health and Beauty (Holdings) Limited by the company amounted to £99,400 (2022: £NIL)

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Eaton Mayfair Limited**

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 Eaton Mayfair Limited for the year ended 30th June 2023 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 director of Eaton Mayfair Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Eaton Mayfair Limited and state those matters that we have agreed to state to the director of Eaton Mayfair Limited 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 Eaton Mayfair Limited and its director for our work or for this report.

It is your duty to ensure that Eaton Mayfair 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 Eaton Mayfair Limited. You consider that Eaton Mayfair 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 Eaton Mayfair 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.

Moulton Johnson Limited
Chartered Accountants
29a Crown Street
Brentwood
Essex
CM14 4BA

Date:

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.