

Cotes D'armor Visits And Activities Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 30 September 2017

Thompson Jones Business Solutions Limited
Chartered Accountants
2 Heap Bridge
Bury
Lancashire
BL9 7HR

Cotes D'armor Visits And Activities Limited

Profit and Loss Account for the Year Ended 30 September 2017

The company has not traded during the year. During this year, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

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Cotes D'armor Visits And Activities Limited**(Registration number: 03747269)****Balance Sheet as at 30 September 2017**

| | Note | 2017 £ | 2016 £ |
|-----------------------------|-------------------|-----------|-----------|
| Current assets | | | |
| Debtors | 3 | 6,190 | 6,190 |
| Capital and reserves | | | |
| Called up share capital | 4 | 2 | 2 |
| Profit and loss account | | 6,188 | 6,188 |
| Total equity | | 6,190 | 6,190 |

For the financial year ending 30 September 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the director on 9 April 2018

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J M Trainor

Company secretary

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

Cotes D'armor Visits And Activities Limited

Notes to the Financial Statements for the Year Ended 30 September 2017

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

2 Heap Bridge
Bury
Lancashire
BL9 7HR

The principal place of business is:

La Maison de la Villerouet
Pledeiac
22270
France

These financial statements were authorised for issue by the director on 9 April 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Cotes D'armor Visits And Activities Limited**Notes to the Financial Statements for the Year Ended 30 September 2017****3 Debtors**

| | 2017 £ | 2016 £ |
|---------------|--------------|--------------|
| Other debtors | 6,190 | 6,190 |
| | <u>6,190</u> | <u>6,190</u> |

4 Share capital**Allotted, called up and fully paid shares**

| | 2017 | | 2016 | |
|----------------------------|----------|---|----------|---|
| | No. | £ | No. | £ |
| Ordinary shares of £1 each | 2 | 2 | 2 | 2 |
| | <u>2</u> | | <u>2</u> | |

5 Transition to FRS 102

This is the first year that the company has presented its financial statements under Financial Reporting Standard 102 (FRS102) issued by the Financial Reporting Council. The last financial statements under previous UK GAAP were for the year ended 30 September 2016 and the date of transition to FRS 102 was therefore, 01 October 2015. The application of FRS 102 had no material impact on the financial statements as prepared under UK GAAP. No material transitional reclassifications or remeasurements were required.