

**REGISTERED NUMBER: 00523477 (England and Wales)**

**ARTHUR BRETT CATERING LIMITED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018**

Sephton & Company LLP  
Chartered Certified Accountants  
Marston House  
5 Elmdon Lane  
Marston Green  
Solihull  
West Midlands  
B37 7DL

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FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**ARTHUR BRETT CATERING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**DIRECTORS:**

N L Stevens  
R N Stevens  
E M Stevens

**SECRETARIES:**

B K Petch  
E M Stevens

**REGISTERED OFFICE:**

The Arches  
Allison Street  
Birmingham  
West Midlands  
B5 5TH

**REGISTERED NUMBER:**

00523477 (England and Wales)

**ACCOUNTANTS:**

Scpton & Company LLP  
Chartered Certified Accountants  
Marston House  
5 Elmdon Lane  
Marston Green  
Solihull  
West Midlands  
B37 7DL

**BALANCE SHEET**  
**30 SEPTEMBER 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		366,369		327,193
<b>CURRENT ASSETS</b>					
Stocks		40,236		38,487	
Debtors	5	428,919		403,906	
Cash at bank and in hand		<u>220,338</u>		<u>257,704</u>	
		689,493		700,097	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>597,390</u>		<u>523,817</u>	
<b>NET CURRENT ASSETS</b>			<u>92,103</u>		<u>176,280</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			458,472		503,473
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(76,185)		(84,006)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(14,019)</u>		<u>(25,828)</u>
<b>NET ASSETS</b>			<u>368,268</u>		<u>393,639</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			22,000		22,000
Retained earnings			<u>346,268</u>		<u>371,639</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>368,268</u>		<u>393,639</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**30 SEPTEMBER 2018**

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 28 May 2019 and were signed on its behalf by:

R N Stevens - Director

E M Stevens - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

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1. **STATUTORY INFORMATION**

Arthur Brett Catering 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.

**Changes in accounting policies**

There has been a change in accounting policy whereby sales overrides are now reflected as a cost of sales rather than a reduction in turnover. It is the directors opinion that this reflects a fairer representation of turnover.

**Turnover**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Short leasehold	- 10% on cost
Plant and machinery	- 25% on cost and 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on cost

**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 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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**2. ACCOUNTING POLICIES - continued****Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 42 (2017 - 44) .

**4. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 October 2017	243,334	273,510	40,759
Additions	23,178	18,446	-
At 30 September 2018	<u>266,512</u>	<u>291,956</u>	<u>40,759</u>
<b>DEPRECIATION</b>			
At 1 October 2017	191,932	247,141	39,312
Charge for year	10,428	6,714	248
Eliminated on disposal	-	-	-
At 30 September 2018	<u>202,360</u>	<u>253,855</u>	<u>39,560</u>
<b>NET BOOK VALUE</b>			
At 30 September 2018	<u>64,152</u>	<u>38,101</u>	<u>1,199</u>
At 30 September 2017	<u>51,402</u>	<u>26,369</u>	<u>1,447</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

4. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 October 2017	801,895	109,937	1,469,435
Additions	120,608	-	162,232
Disposals	(171,704)	-	(171,704)
At 30 September 2018	<u>750,799</u>	<u>109,937</u>	<u>1,459,963</u>
<b>DEPRECIATION</b>			
At 1 October 2017	556,928	106,929	1,142,242
Charge for year	75,704	1,187	94,281
Eliminated on disposal	(142,929)	-	(142,929)
At 30 September 2018	<u>489,703</u>	<u>108,116</u>	<u>1,093,594</u>
<b>NET BOOK VALUE</b>			
At 30 September 2018	<u>261,096</u>	<u>1,821</u>	<u>366,369</u>
At 30 September 2017	<u>244,967</u>	<u>3,008</u>	<u>327,193</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 October 2017	324,323
Additions	100,858
Disposals	(31,449)
Transfer to ownership	(111,088)
At 30 September 2018	<u>282,644</u>
<b>DEPRECIATION</b>	
At 1 October 2017	117,085
Charge for year	53,188
Eliminated on disposal	(12,364)
Transfer to ownership	(68,055)
At 30 September 2018	<u>89,854</u>
<b>NET BOOK VALUE</b>	
At 30 September 2018	<u>192,790</u>
At 30 September 2017	<u>207,238</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	331,702	303,116
Other debtors	<u>97,217</u>	<u>100,790</u>
	<u>428,919</u>	<u>403,906</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts (see note 8)	76,957	66,088
Trade creditors	449,898	412,904
Taxation and social security	18,668	18,782
Other creditors	51,867	26,043
	<u>597,390</u>	<u>523,817</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts (see note 8)	<u>76,185</u>	<u>84,006</u>

8. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2018	2017
	£	£
Gross obligations repayable:		
Within one year	84,281	73,218
Between one and five years	<u>79,642</u>	<u>88,350</u>
	<u>163,923</u>	<u>161,568</u>
Finance charges repayable:		
Within one year	7,324	7,130
Between one and five years	<u>3,457</u>	<u>4,344</u>
	<u>10,781</u>	<u>11,474</u>
Net obligations repayable:		
Within one year	76,957	66,088
Between one and five years	<u>76,185</u>	<u>84,006</u>
	<u>153,142</u>	<u>150,094</u>
	Non-cancellable operating leases	
	2018	2017
	£	£
Within one year	1,641	3,829
Between one and five years	<u>1,049</u>	<u>2,185</u>
	<u>2,690</u>	<u>6,014</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

9. SECURED DEBTS

The following secured debts are included within creditors:

	2018 £	2017 £
Hire purchase contracts	<u>153,142</u>	<u>150,094</u>

Barclays bank plc holds a standard debenture giving them a fixed and floating charge over the assets of the company to the extent of any borrowings.

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 September 2018 and 30 September 2017:

	2018 £	2017 £
<b>R N Stevens</b>		
Balance outstanding at start of year	20,500	20,500
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>20,500</u>	<u>20,500</u>
<b>E M Stevens</b>		
Balance outstanding at start of year	20,500	20,500
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>20,500</u>	<u>20,500</u>

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.