

# Christchurch Catering Company Ltd

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 January 2020

# **Christchurch Catering Company Ltd**

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# **Christchurch Catering Company Ltd**

## **Company Information**

<b>Directors</b>	Mr G D Rolph Mr D Rolph Mr B Rolph
<b>Registered office</b>	Haven House Inn Mudford Quay Mudford DORSET BH23 4AB

# **Christchurch Catering Company Ltd**

## **Directors' Report for the Year Ended 31 January 2020**

The directors present their report and the financial statements for the year ended 31 January 2020.

### **Directors of the company**

The directors who held office during the year were as follows:

Mr G D Rolph

Mr D Rolph

Mr B Rolph

### **Principal activity**

The principal activity of the company is is that of licenced victualler, restaurateurs and retailers of gifts, beachwear and confectionery.

### **Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 28 October 2020 and signed on its behalf by:

.....  
Mr G D Rolph  
Director

# Christchurch Catering Company Ltd

(Registration number: 1717684)  
Balance Sheet as at 31 January 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	<u>5</u>	98,769	100,347
<b>Current assets</b>			
Stocks	<u>6</u>	32,162	31,690
Debtors		22,175	25,875
Cash at bank and in hand		102,734	128,409
		157,071	185,974
<b>Creditors:</b> Amounts falling due within one year	<u>7</u>	(242,070)	(258,743)
<b>Net current liabilities</b>		(84,999)	(72,769)
<b>Total assets less current liabilities</b>		13,770	27,578
<b>Provisions for liabilities</b>		(17,226)	(17,251)
<b>Net (liabilities)/assets</b>		<u>(3,456)</u>	<u>10,327</u>
<b>Capital and reserves</b>			
Called up share capital		600	600
Profit and loss account		(4,056)	9,727
<b>Total equity</b>		<u>(3,456)</u>	<u>10,327</u>

For the financial year ending 31 January 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 28 October 2020 and signed on its behalf by:

.....

Mr G D Rolph

Director

# **Christchurch Catering Company Ltd**

## **Notes to the Financial Statements for the Year Ended 31 January 2020**

### **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:

Haven House Inn  
Mudford Quay  
Mudford  
DORSET  
BH23 4AB

These financial statements were authorised for issue by the Board on 28 October 2020.

### **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.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	25% reducing balance
Furniture, fittings, tools and equipment	10% reducing balance

# Christchurch Catering Company Ltd

## Notes to the Financial Statements for the Year Ended 31 January 2020

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### 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.

### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 42 (2019 - 39).

### 4 Profit before tax

Arrived at after charging/(crediting)

	2020 £	2019 £
Depreciation expense	14,515	13,069

# Christchurch Catering Company Ltd

## Notes to the Financial Statements for the Year Ended 31 January 2020

### 5 Tangible assets

	Furniture, fittings and equipment £	Other property, plant and equipment £	Total £
<b>Cost or valuation</b>			
At 1 February 2019	355,703	27,723	383,426
Additions	332	12,605	12,937
At 31 January 2020	356,035	40,328	396,363
<b>Depreciation</b>			
At 1 February 2019	263,995	19,084	283,079
Charge for the year	9,204	5,311	14,515
At 31 January 2020	273,199	24,395	297,594
<b>Carrying amount</b>			
At 31 January 2020	82,836	15,933	98,769
At 31 January 2019	91,708	8,639	100,347

### 6 Stocks

	2020 £	2019 £
Finished goods and goods for resale	32,162	31,690

### 7 Creditors

	Note	2020 £	2019 £
<b>Due within one year</b>			
Bank loans and overdrafts		14,375	18,556
Trade creditors		45,262	36,224
Taxation and social security		56,204	31,247
Other creditors		126,229	172,716
		242,070	258,743

### 8 Dividends



# **Christchurch Catering Company Ltd**

## **Notes to the Financial Statements for the Year Ended 31 January 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Interim dividend of £190.00 (2019 - £200.00) per ordinary share	114,000	120,000

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.