

**A B M Catering for Leisure Limited**

**Abbreviated Accounts for the Year Ended 30 April 2015**

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
A B M Catering for Leisure Limited**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A B M Catering for Leisure Limited for the year ended 30 April 2015 which comprise the Profit and Loss Account, the 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 at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of A B M Catering for Leisure Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A B M Catering for Leisure Limited and state those matters that we have agreed to state to the Board of Directors of A B M Catering for Leisure Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A B M Catering for Leisure 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 A B M Catering for Leisure Limited. You consider that A B M Catering for Leisure 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 A B M Catering for Leisure 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.

BPU Limited  
Chartered Accountants

Date: .....

**A B M Catering for Leisure Limited (Registered number: 02221416)**

**Abbreviated Balance Sheet  
30 April 2015**

|  |       | <b>2015</b>             |                        | <b>2014</b>      |                 |
|--|-------|-------------------------|------------------------|------------------|-----------------|
|  | Notes | £                       | £                      | £                | £               |
| <b>FIXED ASSETS</b>                          |       |                         |                        |                  |                 |
| Intangible assets                            | 2     |                         | <b>80,115</b>          |                  | 89,016          |
| Tangible assets                              | 3     |                         | <b>70,712</b>          |                  | 81,779          |
| Investments                                  | 4     |                         | <b>100</b>             |                  | 100             |
|  |       |                         | <u><b>150,927</b></u>  |                  | <u>170,895</u>  |
| <b>CURRENT ASSETS</b>                        |       |                         |                        |                  |                 |
| Stocks                                       |       | <b>137,363</b>          |                        | 150,370          |                 |
| Debtors                                      |       | <b>1,166,710</b>        |                        | 1,092,093        |                 |
| Cash at bank and in hand                     |       | <b>133,110</b>          |                        | 43,610           |                 |
|  |       | <u><b>1,437,183</b></u> |                        | <u>1,286,073</u> |                 |
| <b>CREDITORS</b>                             |       |                         |                        |                  |                 |
| Amounts falling due within one year          | 5     | <u><b>987,203</b></u>   |                        | <u>889,115</u>   |                 |
| <b>NET CURRENT ASSETS</b>                    |       |                         | <u><b>449,980</b></u>  |                  | <u>396,958</u>  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         | <b>600,907</b>         |                  | 567,853         |
| <b>CREDITORS</b>                             |       |                         |                        |                  |                 |
| Amounts falling due after more than one year | 5     |                         | <b>(16,020)</b>        |                  | (25,885)        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                         | <u><b>(10,800)</b></u> |                  | <u>(14,000)</u> |
| <b>NET ASSETS</b>                            |       |                         | <u><b>574,087</b></u>  |                  | <u>527,968</u>  |
| <b>CAPITAL AND RESERVES</b>                  |       |                         |                        |                  |                 |
| Called up share capital                      | 6     |                         | <b>1,000</b>           |                  | 1,000           |
| Profit and loss account                      |       |                         | <u><b>573,087</b></u>  |                  | <u>526,968</u>  |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                         | <u><b>574,087</b></u>  |                  | <u>527,968</u>  |

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**30 April 2015**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2015 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
- (b) 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 20 August 2015 and were signed on its behalf by:

S P Gately - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 30 April 2015**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty years.

**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.

|                       |                        |
|-----------------------|------------------------|
| Long leasehold        | - over the lease term  |
| Fixtures and fittings | - 20% reducing balance |
| Motor vehicles        | - 25% reducing balance |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**Hire purchase and leasing commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Pension costs**

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

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 April 2015

2. INTANGIBLE FIXED ASSETS

|                       | Total<br>£     |
|-----------------------|----------------|
| <b>COST</b>           |                |
| At 1 May 2014         |                |
| and 30 April 2015     | <u>178,026</u> |
| <b>AMORTISATION</b>   |                |
| At 1 May 2014         | 89,010         |
| Amortisation for year | <u>8,901</u>   |
| At 30 April 2015      | <u>97,911</u>  |
| <b>NET BOOK VALUE</b> |                |
| At 30 April 2015      | <u>80,115</u>  |
| At 30 April 2014      | <u>89,016</u>  |

3. TANGIBLE FIXED ASSETS

|                       | Total<br>£     |
|-----------------------|----------------|
| <b>COST</b>           |                |
| At 1 May 2014         | 183,979        |
| Additions             | <u>8,438</u>   |
| At 30 April 2015      | <u>192,417</u> |
| <b>DEPRECIATION</b>   |                |
| At 1 May 2014         | 102,200        |
| Charge for year       | <u>19,505</u>  |
| At 30 April 2015      | <u>121,705</u> |
| <b>NET BOOK VALUE</b> |                |
| At 30 April 2015      | <u>70,712</u>  |
| At 30 April 2014      | <u>81,779</u>  |

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 April 2015

4. **FIXED ASSET INVESTMENTS**

|                       | Investments<br>other<br>than<br>loans<br>£ |
|-----------------------|--|
| <b>COST</b>           |  |
| At 1 May 2014         |  |
| and 30 April 2015     | <u>100</u>                                 |
| <b>NET BOOK VALUE</b> |  |
| At 30 April 2015      | <u>100</u>                                 |
| At 30 April 2014      | <u>100</u>                                 |

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**ABM Leisure Limited**

Nature of business: Dormant

|                  | %       |
|------------------|---------|
| Class of shares: | holding |
| Ordinary         | 100.00  |

5. **CREDITORS**

The following secured debts are included within creditors:

|                         | 2015<br>£     | 2014<br>£     |
|-------------------------|---------------|---------------|
| Hire purchase contracts | <u>32,541</u> | <u>40,012</u> |

6. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2015<br>£    | 2014<br>£    |
|---------|----------|-------------------|--------------|--------------|
| 1,000   | Ordinary | £1                | <u>1,000</u> | <u>1,000</u> |

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