
A & B CATERING BUTCHERS LIMITED

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016



A & B CATERING BUTCHERS LIMITED

**INDEPENDENT AUDITOR'S REPORT TO A & B CATERING BUTCHERS LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of A & B Catering Butchers Limited for the year ended 31 March 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

OPINION ON FINANCIAL STATEMENTS

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts on pages 2 to 5 have been properly prepared in accordance with the regulations made under that section.



Shen Yap (Senior statutory auditor)
for and on behalf of

Barnes Roffe LLP
Chartered Accountants
Statutory Auditor
Leytonstone House
Leytonstone
London
E11 1GA

Date: 30/3/17

A & B CATERING BUTCHERS LIMITED
REGISTERED NUMBER: 03963099

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016

	Note	2016	2015
		£	£
FIXED ASSETS			
Tangible assets	3	3,501	11,627
CURRENT ASSETS			
Stocks		15,571	33,259
Debtors		157,062	168,838
Cash at bank and in hand		191,669	165,878
		<u>364,302</u>	<u>367,975</u>
CREDITORS: amounts falling due within one year		<u>(178,282)</u>	<u>(129,121)</u>
NET CURRENT ASSETS		<u>186,020</u>	<u>238,854</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>£ 189,521</u>	<u>£ 250,481</u>
CAPITAL AND RESERVES			
Called up share capital	4	520	520
Profit and loss account		189,001	249,961
SHAREHOLDERS' FUNDS		<u>£ 189,521</u>	<u>£ 250,481</u>

The abbreviated accounts, which 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, were approved and authorised for issue by the board and were signed on its behalf on 30/3/17


T J Hixson Esq
 Director

The notes on pages 3 to 5 form part of these financial statements.

A & B CATERING BUTCHERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Cash flow

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.3 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.4 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the profit and loss account over its estimated economic life.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following annual bases:

Plant and machinery	- 25% straight line
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1.6 Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.7 Stocks

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

A & B CATERING BUTCHERS LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016**

1. ACCOUNTING POLICIES (continued)

1.8 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2015 and 31 March 2016	<u>200,000</u>
Amortisation	
At 1 April 2015 and 31 March 2016	<u>200,000</u>
Net book value	
At 31 March 2016	£ -
At 31 March 2015	£ -

A & B CATERING BUTCHERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

3. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 April 2015 and 31 March 2016	168,651
Depreciation	
At 1 April 2015	157,024
Charge for the year	8,126
At 31 March 2016	165,150
Net book value	
At 31 March 2016	£ 3,501
At 31 March 2015	£ 11,627

4. SHARE CAPITAL

	2016 £	2015 £
Allotted, called up and fully paid		
400 A Ordinary shares of £1 each	400	400
100 B Ordinary shares of £1 each	100	100
10 E Non Equity shares of £1 each	10	10
10 F Non Equity shares of £1 each	10	10
	£ 520	£ 520

5. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

Tom Hixson Holdings Limited is regarded as the company's ultimate parent undertaking and the ultimate controlling party of the company is considered to be T J Hixson.

The company is included in the consolidated accounts prepared by Tom Hixson Holdings Limited, and copies of those accounts can be obtained from the registered office as detailed on the company information page.