

**Registration number 04772343**

**Chris Catering Service Limited**  
**Abbreviated accounts**  
**for the year ended 31 October 2007**

**Barlow Andrews**  
**Chartered Accountants**  
**Bolton**

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# **Chris Catering Service Limited**

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**Accountants' report to the Board of Directors on the  
unaudited financial statements of Chris Catering Service Limited**

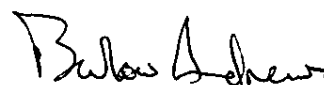
In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the balance sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this 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 and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 October 2007 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



**Barlow Andrews  
Chartered Accountants  
Carlisle House  
78 Chorley New Road  
Bolton**

**4 April 2008**

**Chris Catering Service Limited**

**Abbreviated balance sheet  
as at 31 October 2007**

		2007		2006	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		1,895		2,670
<b>Current assets</b>					
Stocks		260		-	
Debtors		6,687		961	
Cash at bank and in hand		5,438		3,537	
		<u>12,385</u>		<u>4,498</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(19,654)</u>		<u>(21,109)</u>	
<b>Net current liabilities</b>			(7,269)		(16,611)
<b>Deficiency of assets</b>			<u>(5,374)</u>		<u>(13,941)</u>
<b>Capital and reserves</b>					
Called up share capital	3		100		100
Profit and loss account			<u>(5,474)</u>		<u>(14,041)</u>
<b>Shareholders' funds</b>			<u>(5,374)</u>		<u>(13,941)</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

**Chris Catering Service Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 October 2007**

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 October 2007 and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Financial Reporting Standard for Smaller Entities (effective January 2005)

The abbreviated accounts were approved by the Board on 4 April 2008 and signed on its behalf by

**C Wood  
Director**



**The notes on pages 4 to 5 form an integral part of these financial statements.**

## **Chris Catering Service Limited**

### **Notes to the abbreviated financial statements for the year ended 31 October 2007**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

##### **1.2. Changes in accounting policy**

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards

FRSSE 2005

##### **Dividends**

The introduction of Financial Reporting Standard for Smaller Entities (effective January 2005) has resulted in a change in accounting policy in respect of proposed equity dividends in so far as dividends proposed after the balance sheet date are not now recognised in the financial statements as a liability. In addition, equity dividends paid are now charged directly against equity reserves and not through the profit and loss account

##### **Financial Instruments**

Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

##### **1.3. Turnover**

Turnover is recognised when goods and services are provided

##### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and machinery	-	15% Reducing balance
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	25% straight line

##### **1.5. Stock and work in progress**

Work in progress is valued at the lower of cost and net realisable value



**Chris Catering Service Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 October 2007**

2. Fixed assets	<b>Tangible fixed assets £</b>	
<b>Cost</b>		
At 1 November 2006	4,531	
Disposals	(197)	
At 31 October 2007	<u>4,334</u>	
<b>Depreciation</b>		
At 1 November 2006	1,861	
On disposals	(114)	
Charge for year	692	
At 31 October 2007	<u>2,439</u>	
<b>Net book values</b>		
At 31 October 2007	<u>1,895</u>	
At 31 October 2006	<u>2,670</u>	
3. Share capital	2007	2006
	£	£
<b>Authorised</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>



