Registered Number 04933623

A & B Catering Limited

Abbreviated Accounts

31 January 2014

A & B Catering Limited **Registered Number 04933623**

Balance Sheet as at 31 January 2014

	Notes	2014		2013	
		£	£	£	£
Fixed assets	2				
Intangible			31,593		31,593
Tangible			7,479		9,561
			39,072		41,154
Current assets					
Stocks		1,642		1,890	
Debtors		1,297		638	
Cash at bank and in hand		5,357		7,321	
Total current assets		8,296		9,849	
Creditors: amounts falling due within one year		(36,119)		(38,775)	
Net current assets (liabilities)			(27,823)		(28,926)
Total assets less current liabilities			11,249		12,228
Total net assets (liabilities)			11,249		12,228
Capital and reserves					
Called up share capital	4		100		100

Profit and loss account	11,149	12,128
Shareholders funds	11,249	12,228

a. For the year ending 31 January 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 31 July 2014

And signed on their behalf by:
B M Dunne, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 January 2014

1 **Accounting policies**

Basis of accounting
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
The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Amortisation
Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows: Goodwill-five years straight line

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

Operating lease agreements
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Fixed Assets
All fixed assets are initially recorded at cost.

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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant & Machinery	25% Reducing balance

2 **Fixed Assets**

	Intangible Assets	Tangible Assets	Total
Cost or valuation	£	£	£
At 01 February 2013	36,593	43,812	80,405

At 01 February 2013	[illegible]	[illegible]	[illegible]
Additions		797	797
At 31 January 2014	36,593	44,609	81,202
Depreciation			
At 01 February 2013	5,000	34,251	39,251
Charge for year		2,879	2,879
At 31 January 2014	5,000	37,130	42,130
Net Book Value			
At 31 January 2014	31,593	7,479	39,072
At 31 January 2013	31,593	9,561	41,154

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2014	2013
	£	£
Authorised share capital:		
1000 Ordinary of £1 each	1,000	1,000
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100