

BRETTON CATERERS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2005



BRETTON CATERERS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31ST DECEMBER 2005

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BRETTON CATERERS LIMITED

ABBREVIATED BALANCE SHEET

31ST DECEMBER 2005

	Note	2005 £	2004 £
FIXED ASSETS	2		
Tangible assets		132,920	49,603
CURRENT ASSETS			
Stocks		1,000	1,000
Debtors		19,353	14,098
Cash at bank and in hand		4,653	5,253
		25,006	20,351
CREDITORS: Amounts falling due within one year		121,558	51,935
NET CURRENT LIABILITIES		(96,552)	(31,584)
TOTAL ASSETS LESS CURRENT LIABILITIES		36,368	18,019
CREDITORS: Amounts falling due after more than one year		35,552	16,967
PROVISIONS FOR LIABILITIES AND CHARGES		-	766
		816	286
CAPITAL AND RESERVES			
Called-up equity share capital	3	100	100
Profit and loss account		716	186
SHAREHOLDERS' FUNDS		816	286

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) 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 financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on and are signed on their behalf by:



MRS M BATEMAN
Director

The notes on pages 2 to 3 form part of these abbreviated accounts.

BRETTON CATERERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST DECEMBER 2005

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 January 2005).

Turnover

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

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation 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:

Computer Equipment	- 33% Straight Line
Plant & Equipment	- 15% 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.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less tax.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1st January 2005	64,007
Additions	107,717
At 31st December 2005	<u>171,724</u>
DEPRECIATION	
At 1st January 2005	14,404
Charge for year	24,400
At 31st December 2005	<u>38,804</u>

BRETTON CATERERS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST DECEMBER 2005

2. FIXED ASSETS *(continued)*

NET BOOK VALUE

At 31st December 2005

132,920

At 31st December 2004

49,603

3. SHARE CAPITAL

Authorised share capital:

	2005	2004
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2005		2004	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>