

**COMPANY REGISTRATION NUMBER 04972531**

**BRETTON CATERERS LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31ST DECEMBER 2011**

**SATURDAY**



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**09/06/2012**

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# **BRETTON CATERERS LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2011**

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# BRETTON CATERERS LIMITED

## ABBREVIATED BALANCE SHEET

31ST DECEMBER 2011

	Note	2011	2010
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		9,750	10,400
Tangible assets		<u>122,462</u>	<u>126,159</u>
		<b>132,212</b>	<b>136,559</b>
<b>CURRENT ASSETS</b>			
Stocks		1,395	1,430
Debtors		22,828	39,464
Cash at bank and in hand		<u>5,250</u>	<u>10,750</u>
		<b>29,473</b>	<b>51,644</b>
<b>CREDITORS: Amounts falling due within one year</b>		<u>77,816</u>	<u>106,592</u>
<b>NET CURRENT LIABILITIES</b>		<b>(48,343)</b>	<b>(54,948)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>83,869</b>	<b>81,611</b>
<b>CREDITORS: Amounts falling due after more than one year</b>		<b>34,482</b>	<b>27,375</b>
<b>PROVISIONS FOR LIABILITIES</b>		<u>15,134</u>	<u>13,569</u>
		<u><b>34,253</b></u>	<u><b>40,667</b></u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>4</b>	110	100
Profit and loss account		<u>34,143</u>	<u>40,567</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>34,253</b></u>	<u><b>40,667</b></u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 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 393, 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 15 of the Companies Act 2006

The Balance sheet continues on the following page  
The notes on pages 3 to 4 form part of these abbreviated accounts.


# **BRETTON CATERERS LIMITED**

## **ABBREVIATED BALANCE SHEET** *(continued)*

**31ST DECEMBER 2011**

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These abbreviated accounts were approved by the directors and authorised for issue on <sup>5/5/12</sup>, and are signed on their behalf by



MRS M BATEMAN  
Director

Company Registration Number 04972531

**The notes on pages 3 to 4 form part of these abbreviated accounts.**

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# **BRETTON CATERERS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2011**

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### **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 - 20 years

#### **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

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

# BRETTON CATERERS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31ST DECEMBER 2011

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1st January 2011	13,000	245,340	258,340
Additions	–	31,375	31,375
Disposals	–	(28,495)	(28,495)
<b>At 31st December 2011</b>	<b>13,000</b>	<b>248,220</b>	<b>261,220</b>
<b>DEPRECIATION</b>			
At 1st January 2011	2,600	119,181	121,781
Charge for year	650	24,619	25,269
On disposals	–	(18,042)	(18,042)
<b>At 31st December 2011</b>	<b>3,250</b>	<b>125,758</b>	<b>129,008</b>
<b>NET BOOK VALUE</b>			
<b>At 31st December 2011</b>	<b>9,750</b>	<b>122,462</b>	<b>132,212</b>
At 31st December 2010	10,400	126,159	136,559

### 3. RELATED PARTY TRANSACTIONS

During the year the company paid rent to the value of £16,450 (2010 £13,200) for a property in the joint ownership of the directors of the company. This transaction was carried out at arms length and at full commercial value.

Net Dividends amounting to £30,000 were paid to the directors during the year.

### 4. SHARE CAPITAL

#### Authorised share capital:

	2011 £	2010 £
100 Ordinary shares of £1 each	100	100
100 Ordinary B shares of £1 each	100	–
	<b>200</b>	<b>100</b>

#### Allotted, called up and fully paid:

	2011 No	£	2010 No	£
100 Ordinary shares of £1 each	100	100	100	100
10 Ordinary B shares of £1 each	10	10	–	–
	<b>110</b>	<b>110</b>	<b>100</b>	<b>100</b>

During the year 10 Ordinary B Shares were issued at par.