

COMPANY REGISTRATION NUMBER 4972531

BRETTON CATERERS LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2010

TUESDAY



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BRETTON CATERERS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31ST DECEMBER 2010

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BRETTON CATERERS LIMITED

ABBREVIATED BALANCE SHEET

31ST DECEMBER 2010

	Note	2010 £	2009 £
FIXED ASSETS	2		
Intangible assets		10,400	11,050
Tangible assets		<u>126,159</u>	<u>115,124</u>
		136,559	126 174
CURRENT ASSETS			
Stocks		1,430	1,410
Debtors		39,464	17 757
Cash at bank and in hand		<u>10,750</u>	<u>250</u>
		51,644	19 417
CREDITORS: Amounts falling due within one year		<u>106,592</u>	<u>92 258</u>
NET CURRENT LIABILITIES		<u>(54,948)</u>	<u>(72 841)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		81,611	53,333
CREDITORS: Amounts falling due after more than one year		27,375	16,585
PROVISIONS FOR LIABILITIES		<u>13,569</u>	<u>8 570</u>
		<u>40,667</u>	<u>28 178</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	100	100
Profit and loss account		<u>40,567</u>	<u>28,078</u>
SHAREHOLDERS' FUNDS		<u>40,667</u>	<u>28 178</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 2010

These abbreviated accounts were approved by the directors and authorised for issue on **30/5/11**, and are signed on their behalf by



MRS M BATEMAN
Director

Company Registration Number 4972531

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

BRETTON CATERERS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31ST DECEMBER 2010

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 2010

2 FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1st January 2010	13,000	218,654	231,654
Additions	–	39,245	39,245
Disposals	–	(12,559)	(12,559)
At 31st December 2010	13,000	245,340	258,340
DEPRECIATION			
At 1st January 2010	1,950	103,530	105,480
Charge for year	650	25,975	26,625
On disposals	–	(10,324)	(10,324)
At 31st December 2010	2,600	119,181	121,781
NET BOOK VALUE			
At 31st December 2010	10,400	126,159	136,559
At 31st December 2009	11,050	115,124	126 174

3 RELATED PARTY TRANSACTIONS

During the year the company paid rent to the value of £13 200 (2009 £17 200) for a property in the joint ownership of Mrs M Bateman, who is a director and shareholder 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

	2010 £	2009 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2010 No	£	2009 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>