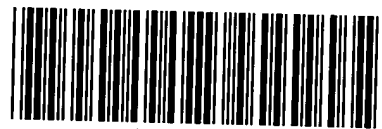


COMPANY REGISTRATION NUMBER 04972531

**BRETTON CATERERS LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31ST DECEMBER 2014**

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# **BRETTON CATERERS LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31ST DECEMBER 2014**

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<b>CONTENTS</b>	<b>PAGES</b>
Abbreviated balance sheet	<b>1 to 2</b>
Notes to the abbreviated accounts	<b>3 to 4</b>

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# BRETTON CATERERS LIMITED

## ABBREVIATED BALANCE SHEET

31ST DECEMBER 2014

	Note	2014	2013
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		7,800	8,450
Tangible assets		<u>87,565</u>	<u>101,759</u>
		<b>95,365</b>	<b>110,209</b>
<b>CURRENT ASSETS</b>			
Stocks		1,470	1,425
Debtors		13,382	19,218
Cash at bank and in hand		<u>5,505</u>	<u>3,053</u>
		<b>20,357</b>	<b>23,696</b>
<b>CREDITORS: Amounts falling due within one year</b>		<u>81,482</u>	<u>83,888</u>
<b>NET CURRENT LIABILITIES</b>		<b>(61,125)</b>	<b>(60,192)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>34,240</b>	<b>50,017</b>
<b>CREDITORS: Amounts falling due after more than one year</b>		<b>6,073</b>	<b>15,984</b>
<b>PROVISIONS FOR LIABILITIES</b>		<u>8,658</u>	<u>11,262</u>
		<u><b>19,509</b></u>	<u><b>22,771</b></u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	4	110	110
Profit and loss account		<u>19,399</u>	<u>22,661</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>19,509</b></u>	<u><b>22,771</b></u>

For the year ended 31st December 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

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 2014**

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These abbreviated accounts were approved by the directors and authorised for issue on 25-07-15, and are signed on their behalf by:



Mr S 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 2014**

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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 2014

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1st January 2014 and 31st December 2014	<u>13,000</u>	<u>263,076</u>	<u>276,076</u>
<b>DEPRECIATION</b>			
At 1st January 2014	4,550	161,317	165,867
Charge for year	<u>650</u>	<u>14,194</u>	<u>14,844</u>
At 31st December 2014	<u>5,200</u>	<u>175,511</u>	<u>180,711</u>
<b>NET BOOK VALUE</b>			
At 31st December 2014	<u>7,800</u>	<u>87,565</u>	<u>95,365</u>
At 31st December 2013	<u>8,450</u>	<u>101,759</u>	<u>110,209</u>

### 3. RELATED PARTY TRANSACTIONS

During the year the company paid rent to the value of £19,950 (2013:£19,275) 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 £32,500 were paid to the directors during the year.

### 4. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	100	100	100	100
Ordinary B shares of £1 each	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>