

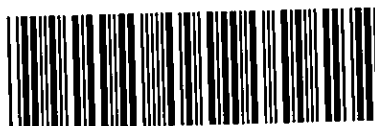
D & T CATERING REMOVALS LIMITED

UNAUDITED AMENDING

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

FRIDAY



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COMPANIES HOUSE

D & T CATERING REMOVALS LIMITED

COMPANY INFORMATION

| | |
|-------------------|---|
| Directors | KJ Chapman (resigned 28 March 2017) T Coveva (appointed 28 March 2017) |
| Registered number | 05488893 |
| Registered office | 62 Wilson Street London EC2A 2BU |

D & T CATERING REMOVALS LIMITED

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D & T CATERING REMOVALS LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

The directors present their report and the unaudited financial statements for the year ended 30 June 2015.

Director

The director who served during the year was:

KJ Chapman (resigned 28 March 2017)

This report was approved by the board on 30 March 2017 and signed on its behalf.

A handwritten signature in black ink, appearing to be 'T Coveva', written in a cursive style.

T Coveva
Director

D & T CATERING REMOVALS LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF D & T CATERING REMOVALS LIMITED FOR THE YEAR ENDED 30 JUNE 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of D & T Catering Removals Limited for the year ended 30 June 2015 which comprise the Profit and loss account, the Balance sheet and the related notes from the Company accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of directors of D & T Catering Removals Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of D & T Catering Removals Limited and state those matters that we have agreed to state to the Board of directors of D & T Catering Removals Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than D & T Catering Removals Limited and its Board of directors, as a body, for our work or for this report.

It is your duty to ensure that D & T Catering Removals Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit or loss of D & T Catering Removals Limited. You consider that D & T Catering Removals Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of D & T Catering Removals Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



RPG Crouch Chapman LLP

Chartered Accountants

62 Wilson Street

London

EC2A 2BU

30 March 2017

D & T CATERING REMOVALS LIMITED

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2015**

| | Note | 2015 £ | 2014 £ |
|----------------------------|------|----------------|-----------|
| Administrative expenses | | (2,507) | - |
| Operating (loss)/profit | | (2,507) | - |
| (Loss)/profit for the year | | <u>(2,507)</u> | <u>-</u> |

The Company has not traded during the year or the preceding financial year. During these periods, the Company received no income and incurred no expenditure other than exempted payments under the provisions of section 1169 (3)(b) of the Companies Act 2006.

D & T CATERING REMOVALS LIMITED
REGISTERED NUMBER: 05488893

BALANCE SHEET
AS AT 30 JUNE 2015

| | Note | 2015 £ | 2014 £ |
|--|------|-----------|-----------|
| Fixed assets | | | |
| Intangible assets | 3 | 13,559 | - |
| Current assets | | | |
| Debtors: amounts falling due within one year | 4 | 1 | 1 |
| Cash at bank and in hand | | 5,286 | - |
| Creditors: amounts falling due within one year | 6 | (21,352) | - |
| Net current (liabilities)/assets | | (16,065) | 1 |
| Total assets less current liabilities | | (2,506) | 1 |
| Net (liabilities)/assets | | (2,506) | 1 |
| Capital and reserves | | | |
| Called up share capital | | 1 | 1 |
| Profit and loss account | | (2,507) | - |
| | | (2,506) | 1 |

For the year ended 30 June 2015 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 30 March 2017.



T Coveva
Director

The notes on pages 5 to 8 form part of these financial statements.

D & T CATERING REMOVALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

1. General information

D & T Catering Removals Limited is a company domiciled in England and Wales, registration number 05488993. The registered office is 62 Wilson Street, London, EC2A 2BU. The principal activity of the company continued to be that of a trademark holding company.

2. Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company accounting policies.

Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Investments in non-convertible preference shares and in non-puttable ordinary and

D & T CATERING REMOVALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

2. Accounting policies (continued)

Financial instruments (continued)

preference shares are measured:

- at fair value with changes recognised in the Profit and loss account if the shares are publicly traded or their fair value can otherwise be measured reliably;
- at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the *difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate*. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

D & T CATERING REMOVALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

3. Intangible assets

| | Patents £ |
|---------------------|---------------|
| Cost | |
| Additions | 15,066 |
| At 30 June 2015 | <u>15,066</u> |
| Amortisation | |
| Charge for the year | 1,507 |
| At 30 June 2015 | <u>1,507</u> |
| Net book value | |
| At 30 June 2015 | <u>13,559</u> |
| At 30 June 2014 | <u>-</u> |

4. Debtors

| | 2015 £ | 2014 £ |
|---------------|-----------|-----------|
| Other debtors | <u>1</u> | <u>1</u> |

5. Cash and cash equivalents

| | 2015 £ | 2014 £ |
|--------------------------|--------------|-----------|
| Cash at bank and in hand | <u>5,286</u> | <u>-</u> |

6. Creditors: Amounts falling due within one year

| | 2015 £ | 2014 £ |
|------------------------------------|---------------|-----------|
| Amounts owed to group undertakings | 20,352 | - |
| Accruals and deferred income | 1,000 | - |
| | <u>21,352</u> | <u>-</u> |

D & T CATERING REMOVALS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

7. Related party transactions

Within other creditors are amounts due to Frogchem Limited £20,352, a company under the control of Mr T Coveva. These amounts are non-interest bearing with no fixed date of repayment.

8. Controlling party

The company is under the control of Mr T Coveva (sole shareholder).