Registered number
05810943

A & J Food Catering Ltd

Abbreviated Accounts

31 May 2013

LI & Company
Chartered Certified
Accountants

A & J Food Catering Ltd

Report to the director on the preparation of the unaudited abbreviated accounts of A & J Food Catering Ltd for the year ended 31 May 2013

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A & J Food Catering Ltd for the year ended 31 May 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://rulebook.accaglobal.com/

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163.

LI & Company
Chartered Certified Accountants
1st Floor Albany House
31 Hurst Street
Birmingham
West Midlands
B5 4BD

18 February 2014

A & J Food Catering Ltd

Registered number: 05810943

Abbreviated Balance Sheet

as at 31 May 2013

	Notes		2013		2012
			£		£
Current assets					
Stocks		300		300	
Debtors		1,926		1,541	
Cash at bank and in hand		1,370		1,614	
		3,596		3,455	
Creditors: amounts falling due within one year		(3,501)		(3,378)	
Net current assets			95		77
Net assets			95		77
Capital and reserves					
Called up share capital	2		2		2
Profit and loss account			93		75
Shareholders' funds			95		77

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr W S Law

Director

Approved by the board on 18 February 2014

A & J Food Catering Ltd
Notes to the Abbreviated Accounts
for the year ended 31 May 2013

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Stocks

Stock is valued at the lower of cost and net realisable value.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Share capital

	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	2	2

3 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr Wong Sang Law				
Loan	1,448	3,967	(3,650)	1,765
	1,448	3,967	(3,650)	1,765

Included in other debtors is the above unsecured and interest free loan.

The loan was repaid after the balance sheet date.