

Caterlink (Int) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2013

Bruce Marshall & Co
Accountants and Tax Advisers
3 Crewe Road
Sandbach
Cheshire
CW11 4NE

Caterlink (Int) Limited

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Caterlink (Int) Limited
(Registration number: 06917668)
Abbreviated Balance Sheet at 31 May 2013

	Note	2013 £	2012 £
Fixed assets			
Tangible fixed assets		11,694	10,364
Current assets			
Stocks		151,400	35,000
Debtors		10,594	5,751
Cash at bank and in hand		11,523	1,796
		173,517	42,547
Creditors: Amounts falling due within one year		(131,470)	(20,740)
Net current assets		42,047	21,807
Total assets less current liabilities		53,741	32,171
Provisions for liabilities		(2,047)	(1,756)
Net assets		51,694	30,415
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		51,594	30,315
Shareholders' funds		51,694	30,415

For the year ending 31 May 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the director on 20 September 2013

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M Bonfiglio
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Caterlink (Int) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2013
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% Straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Caterlink (Int) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2013
..... *continued*

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 June 2012	12,955	12,955
Additions	4,900	4,900
At 31 May 2013	<u>17,855</u>	<u>17,855</u>
Depreciation		
At 1 June 2012	2,591	2,591
Charge for the year	3,570	3,570
At 31 May 2013	<u>6,161</u>	<u>6,161</u>
Net book value		
At 31 May 2013	<u>11,694</u>	<u>11,694</u>
At 31 May 2012	<u>10,364</u>	<u>10,364</u>

3 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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