

**A & N Hogroast Limited**

Report of the Director and

Financial Statements

for the Year Ended 31 July 2013

**Orwin Oliver Chartered Accountants**

6953293

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**A & N Hogroast Limited**

**Contents of the Financial Statements  
for the Year Ended 31 July 2013**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Director</b>	<b>2</b>
<b>Accountants Report</b>	<b>3</b>
<b>Profit and Loss Account</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 - 8</b>

**A & N Hogroast Limited**  
**Company Information**  
**for the Year Ended 31 July 2013**

**DIRECTOR**

Mr A Cuthbertson

**REGISTERED OFFICE**

5 Longacre Close  
Cragbank  
Carnforth  
Lancashire  
LA5 9EN

**REGISTERED NUMBER**

6953293

**ACCOUNTANTS.**

Orwin Oliver  
Chartered Accountants  
24 King Street  
Ulverston  
Cumbria  
LA12 7DZ

**A & N Hogroast Limited**

**Report of the Director  
for the Year Ended 31 July 2013**

The Director presents their report with the financial statements of the company for the year ended 31 July 2013

**PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of providing catering services

**DIRECTOR**

The Director during the year under review was

Mr A Cuthbertson

The beneficial interests of the Director holding office on 31 July 2013 in the issued share capital of the company (including family holdings) were as follows

<b>Ordinary shares</b>	<b>31 7.13</b>	<b>31 7.12</b>
Mr A Cuthbertson	£10	£10

The report of the Director has been prepared in accordance with the small companies regime of the Companies Act 2006 (part 15)

**ON BEHALF OF THE BOARD:**



Mr A Cuthbertson - DIRECTOR

Dated 20.8.13

# **A & N Hogroast Limited**

## **Chartered Accountants Report to the Director of A&N Hogroast Limited**

*As described on the Balance Sheet, you are responsible for the preparation of the accounts for the year ended 31st July 2013 set out on pages 4 to 8 and you consider that the company is exempt from statutory audit. In accordance with your instructions we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us*

Orwin Oliver  
Chartered Accountants

24 King Street  
Ulverston  
Cumbria  
LA12 7DZ

**A & N Hogroast Limited**

**Profit and Loss Account  
for the Year Ended 31 July 2013**

		<b>Year Ended 31.7.13 £</b>	<b>Year Ended 31.7.12 £</b>
	Notes		
<b>TURNOVER</b>		43,060	54,283
Cost of Sales		(20,029)	(18,639)
<b>GROSS PROFIT</b>		<u>23,031</u>	<u>35,644</u>
Administrative expenses		(21,731)	(28,484)
<b>OPERATING PROFIT/(LOSS)</b>	2	<u>1,300</u>	<u>7,160</u>
Other Income		-	-
Interest payable and similar charges		(532)	(399)
<b>PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<u>768</u>	<u>6,761</u>
Tax on profit/ (loss) on ordinary activities	3	-	-
<b>PROFIT/(LOSS) FOR THE FINANCIAL PERIOD AFTER TAXATION</b>		<u><u>768</u></u>	<u><u>6,761</u></u>

The notes form part of these financial statements

**Balance Sheet**  
**As At 31 July 2013**

		<u>31 7 13</u>		<u>31 7 12</u>	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	4		930		1,860
Tangible assets	5		<u>21,761</u>		<u>22,461</u>
			22,691		24,321
<b>CURRENT ASSETS</b>					
Debtors	6	1,676		11,201	
Cash and Bank		<u>11,036</u>		<u>5,485</u>	
		12,712		16,686	
<b>CREDITORS</b> Amounts falling due within one year	7	<u>30,224</u>		<u>36,596</u>	
<b>NET CURRENT LIABILITIES</b>			(17,512)		(19,910)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>5,179</u></u>		<u><u>4,411</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Profit and loss account	9		<u>5,178</u>		<u>4,410</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>5,179</u></u>		<u><u>4,411</u></u>

The Director is satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2013

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2013 in accordance with Section 476 of the Companies Act 2006

The Director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**ON BEHALF OF THE BOARD**



Mr A Cuthbertson - DIRECTOR

Dated

20.8.13

The notes form part of these financial statements

# A & N Hogroast Limited

## Notes to the Financial Statements for the Year Ended 31 July 2013

### 1 ACCOUNTING POLICIES

#### Accounting convention

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

Turnover represents invoices for services rendered and goods provided excluding VAT and discounts, and is recognised when goods are despatched or services provided

#### Intangible fixed assets

Amortization is provided on franchise fees to write off over their estimated useful life of five years

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures & Fittings	10 - 25% on reducing balance
Motor Vehicles	10 - 25% on reducing balance

### 2 OPERATING PROFIT

The operating profit is stated after charging

	Year Ended 31 7 13 £	Year Ended 31 7.12 £
Amortization	930	930
Depreciation - owned assets	2,899	5,386
Director's remuneration	-	-

### 3 TAXATION

#### UK Current Year Tax

	£	£
UK Corporation Tax @ 21%	-	-
@ 20%	-	-
	-	-

**A & N Hogroast Limited**

**Notes to the Financial Statements  
for the Year Ended 31 July 2013**

**4 INTANGIBLE ASSETS**

**Franchise fees**

**COST:**

At 31 July 2012	4,650
Additions	-
At 31 July 2013	<u>4,650</u>

**AMORTISATION:**

At 31 July 2012	2,790
Charge for the Year	930
At 31 July 2013	<u>3,720</u>

**NET BOOK VALUE**

At 31 July 2013	<u>930</u>
At 31 July 2012	<u>1,860</u>

**5 TANGIBLE FIXED ASSETS**

	<b>Motor Vehicles £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Totals £</b>
<b>COST.</b>			
At 31 July 2012	17,344	13,585	30,929
Additions	-	2,199	2,199
Disposal	-	-	-
At 31 July 2013	<u>17,344</u>	<u>15,784</u>	<u>33,128</u>
<b>DEPRECIATION:</b>			
At 31 July 2012	4,336	4,132	8,468
Charge for the year	1,734	1,165	2,899
Disposal	-	-	-
At 31 July 2013	<u>6,070</u>	<u>5,297</u>	<u>11,367</u>
<b>NET BOOK VALUE</b>			
At 31 July 2013	<u>11,274</u>	<u>10,487</u>	<u>21,761</u>
At 31 July 2012	<u>13,008</u>	<u>9,453</u>	<u>22,461</u>

**6 DEBTORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR**

	<b>31 7 13 £</b>	<b>31 7 12 £</b>
Trade Debtors	1,676	11,201
Other Debtors	-	-
	<u>1,676</u>	<u>11,201</u>

# A & N Hogroast Limited

## Notes to the Financial Statements for the Year Ended 31 July 2013

### 7 CREDITORS. AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 7 13 £	31.7 12 £
Bank Overdraft and loans	6,056	9,239
Director's Loan	23,628	26,817
Accrued expenses	540	540
	<u>30,224</u>	<u>36,596</u>

### 8 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	31 7 13 £	31 7 12 £
100	Ordinary	£1	<u>100</u>	<u>100</u>
Allotted and issued Number	Class	Nominal value	31 7 13 £	31.7 12 £
10	Ordinary	£1	<u>10</u>	<u>10</u>

### 9 RESERVES

	Profit and Loss Account 31 7 13 £	Profit and Loss Account 31.7.12 £
At 1 August	4,410	(2,351)
Retained Profit / (Loss) for the Year	768	6,761
Equity Dividends	-	-
At 31 July	<u>5,178</u>	<u>4,410</u>

### 10 RELATED PARTY TRANSACTIONS

There were no related party transactions during the period

### 11 CONTROLLING INTEREST

The company was controlled throughout the period by the Director, Mr A Cuthbertson, by virtue of him holding all of the share capital