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A & N Hogroast Limited
Report of the Director and
Financial Statements
for the Period Ended 31 July 2010
Orwin Oliver Chartered Accountants

FRIDAY



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22/10/2010
COMPANIES HOUSE

A & N Hogroast Limited

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for the Period Ended 31 July 2010**

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A & N Hogroast Limited
Company Information
for the Period Ended 31 July 2010

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 Period Ended 31 July 2010

The Director presents their report with the financial statements of the company for the period ended 31 July 2010

PRINCIPAL ACTIVITY

The principal activity of the company in the period under review was that of catering

DIRECTOR

The director during the period under review was

Mr A Cuthbertson

The beneficial interests of the director holding office on 31 July 2010 in the issued share capital of the company (including family holdings) were as follows

Ordinary shares	31.7.10
Mr A Cuthbertson	£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

17/9/10

Dated

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 period ended 31st July 2010 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 Period Ended 31 July 2010

		Period Ended 31.7.10 £
	Notes	
TURNOVER		24,000
Cost of Sales		(9,060)
GROSS PROFIT		<u>14,940</u>
Administrative expenses		(17,751)
OPERATING PROFIT/(LOSS)	2	<u>(2,811)</u>
Other Income		-
Interest payable and similar charges		(960)
PROFIT/(LOSS) ON ORDINARY ACTIVITIES BEFORE TAXATION		<u>(3,771)</u>
Tax on profit/(loss) on ordinary activities	3	-
PROFIT/(LOSS) FOR THE FINANCIAL PERIOD AFTER TAXATION		<u><u>(3,771)</u></u>

The notes form part of these financial statements

Balance Sheet
As At 31 July 2010

		<u>31 7 10</u>	
	Notes	£	£
FIXED ASSETS			
Intangible assets	4		3,720
Tangible assets	5		<u>18,668</u>
			22,388
CURRENT ASSETS			
Stock on Hand		-	
Debtors	6	3,950	
Cash and Bank		<u>1,172</u>	
		5,122	
CREDITORS Amounts falling due within one year	7	<u>31,280</u>	
NET CURRENT ASSETS			(26,158)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(3,770)</u>
CAPITAL AND RESERVES			
Called up share capital	8		1
Profit and loss account	9		<u>(3,771)</u>
SHAREHOLDERS' FUNDS			<u>(3,770)</u>

The Director is satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st July 2010

The members have not required the company to obtain an audit of its financial statements for the period ended 31st July 2010 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

17/9/10

Dated

The notes form part of these financial statements

A & N Hogroast Limited

Notes to the Financial Statements for the Period Ended 31 July 2010

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

Stocks

Stocks are valued at the lower of cost and net realisable value

Intangible fixed assets

Amortization is provided on franchise fees to write them 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

	Period Ended 31.7.10 £
Amortization	930
Depreciation - owned assets	3,294
Director's remuneration	-
	<u>-</u>

3 TAXATION

UK Current Year Tax

		£
UK Corporation Tax	@ 21%	-
		<u>-</u>

A & N Hogroast Limited

**Notes to the Financial Statements
for the Period Ended 31 July 2010**

4 INTANGIBLE ASSETS

Franchise fees

COST:

Additions	4,650
At 31 July 2010	<u>4,650</u>

AMORTISATION:

Charge for the Year	930
At 31 July 2010	<u>930</u>

NET BOOK VALUE:

At 31 July 2010	<u><u>3,720</u></u>
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5 TANGIBLE FIXED ASSETS

	Motor Vehicles £	Fixtures & Fittings £	Totals £
COST:			
Additions	9,194	12,768	21,962
At 31 July 2010	<u>9,194</u>	<u>12,768</u>	<u>21,962</u>
DEPRECIATION:			
Charge for the period	1,379	1,915	3,294
At 31 July 2010	<u>1,379</u>	<u>1,915</u>	<u>3,294</u>
NET BOOK VALUE:			
At 31 July 2010	<u><u>7,815</u></u>	<u><u>10,853</u></u>	<u><u>18,668</u></u>

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

**31.7.10
£**

Trade Debtors	3,950
Other Debtors	-
	<u><u>3,950</u></u>

A & N Hogroast Limited

Notes to the Financial Statements for the Period Ended 31 July 2010

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.7.10
£

Trade creditors	4,610
Director's Loan	26,141
Accrued expenses	529
	<u>31,280</u>

8 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	31.7.10 £
100	Ordinary	£1	<u>100</u>
Allotted and issued Number	Class	Nominal value	31.7.10 £
10	Ordinary	£1	<u>10</u>

9 RESERVES

Profit and Loss Account
31.7.10
£
(3,771)
-
<u>(3,771)</u>

Retained Profit / (Loss) for the Period
Equity Dividends
At the end of the period

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