

Cater4all Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 March 2018

Newsham Hanson Ltd
Chartered Certified Accountants
Edinburgh House
1-5 Bellevue Road
Clevedon
North Somerset
BS21 7NP

Cater4all Limited

Profit and Loss Account for the Year Ended 31 March 2018

The company has not traded during the year. During this year, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

The notes on pages 3 to 6 form an integral part of these financial statements.

Cater4all Limited

(Registration number: 07039739) Balance Sheet as at 31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	<u>2</u>	1	1
Current assets			
Debtors	<u>3</u>	3,940	3,940
Cash at bank and in hand		<u>210</u>	<u>210</u>
		4,150	4,150
Creditors: Amounts falling due within one year	<u>5</u>	<u>(751)</u>	<u>(751)</u>
Net current assets		<u>3,399</u>	<u>3,399</u>
Net assets		<u><u>3,400</u></u>	<u><u>3,400</u></u>
Capital and reserves			
Called up share capital	<u>6</u>	1	1
Profit and loss account		<u>3,399</u>	<u>3,399</u>
Total equity		<u><u>3,400</u></u>	<u><u>3,400</u></u>

For the financial year ending 31 March 2018 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her 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 and authorised by the director on 1 August 2018

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Miss A Kittner

Company secretary and director

The notes on pages 3 to 6 form an integral part of these financial statements.

Cater4all Limited

Notes to the Financial Statements for the Year Ended 31 March 2018

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	15% straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Notes to the Financial Statements for the Year Ended 31 March 2018

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

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Notes to the Financial Statements for the Year Ended 31 March 2018

2 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 April 2017	700	700
At 31 March 2018	700	700
Depreciation		
At 1 April 2017	699	699
At 31 March 2018	699	699
Carrying amount		
At 31 March 2018	1	1
At 31 March 2017	1	1

3 Debtors

	2018 £	2017 £
Other debtors	3,940	3,940
Total current trade and other debtors	3,940	3,940

4 Cash and cash equivalents

	2018 £	2017 £
Cash at bank	210	210

5 Creditors

	Note	2018 £	2017 £
Due within one year			
Other payables		1	1
Accrued expenses		750	750
		751	751

6 Share capital

Allotted, called up and fully paid shares

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Notes to the Financial Statements for the Year Ended 31 March 2018

	2018		2017	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

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