

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020**

**FOR**

**A & N CATERING LIMITED**

Ashford Louis  
Chartered Certified Accountants  
187 High Road Leyton  
London  
E15 2BY

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**FOR THE YEAR ENDED 31 OCTOBER 2020**

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**A & N CATERING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

**DIRECTORS:**

Aziz Alami Hamdouni  
Nisrine Alami Hamdouni

**REGISTERED OFFICE:**

187 High Road Leyton  
London  
E15 2BY

**REGISTERED NUMBER:**

07284664 (England and Wales)

**ACCOUNTANTS:**

Ashford Louis  
Chartered Certified Accountants  
187 High Road Leyton  
London  
E15 2BY

**BALANCE SHEET**  
**31 OCTOBER 2020**

	Notes	31.10.20 £	£	31.10.19 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		93,030		107,243
Tangible assets	5		<u>38,816</u>		<u>46,286</u>
			131,846		153,529
<b>CURRENT ASSETS</b>					
Stocks		3,116		2,886	
Debtors	6	31,640		29,983	
Cash at bank and in hand		<u>181,680</u>		<u>115,477</u>	
		216,436		148,346	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>167,936</u>		<u>133,861</u>	
<b>NET CURRENT ASSETS</b>			<u>48,500</u>		<u>14,485</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			180,346		168,014
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>50,000</u>		<u>75,000</u>
<b>NET ASSETS</b>			<u>130,346</u>		<u>93,014</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings	10		<u>130,246</u>		<u>92,914</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>130,346</u>		<u>93,014</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 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 Sections 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.

**BALANCE SHEET - continued**  
**31 OCTOBER 2020**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 July 2021 and were signed on its behalf by:

Aziz Alami Hamdouni - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

**1. STATUTORY INFORMATION**

A & N Catering Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax. The total turnover of the company for the year has been derived from the provision of goods and services falling within the company's principal activities.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, was being amortised evenly over its estimated useful life of twenty years until October 2017 when the remaining net book value is amortised evenly over ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

**Patents**

Patents are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

**Tangible fixed assets**

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

Short leasehold	- not provided
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**No going concern**

No material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern have been identified by the director.

**Leasing**

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 14 (2019 - 15) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Patents and licences £	Totals £
<b>COST</b>			
At 1 November 2019 and 31 October 2020	<u>174,325</u>	<u>14,053</u>	<u>188,378</u>
<b>AMORTISATION</b>			
At 1 November 2019	75,395	5,740	81,135
Amortisation for year	<u>13,510</u>	<u>703</u>	<u>14,213</u>
At 31 October 2020	<u>88,905</u>	<u>6,443</u>	<u>95,348</u>
<b>NET BOOK VALUE</b>			
At 31 October 2020	<u>85,420</u>	<u>7,610</u>	<u>93,030</u>
At 31 October 2019	<u>98,930</u>	<u>8,313</u>	<u>107,243</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

**5. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 November 2019 and 31 October 2020	<u>1</u>	<u>113,590</u>	<u>4,496</u>	<u>8,186</u>	<u>126,273</u>
<b>DEPRECIATION</b>					
At 1 November 2019	-	72,581	3,790	3,616	79,987
Charge for year	<u>-</u>	<u>6,151</u>	<u>177</u>	<u>1,142</u>	<u>7,470</u>
At 31 October 2020	<u>-</u>	<u>78,732</u>	<u>3,967</u>	<u>4,758</u>	<u>87,457</u>
<b>NET BOOK VALUE</b>					
At 31 October 2020	<u>1</u>	<u>34,858</u>	<u>529</u>	<u>3,428</u>	<u>38,816</u>
At 31 October 2019	<u>1</u>	<u>41,009</u>	<u>706</u>	<u>4,570</u>	<u>46,286</u>

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

	31.10.20 £	31.10.19 £
Trade debtors	18,721	14,172
Other debtors	<u>12,919</u>	<u>15,811</u>
	<u>31,640</u>	<u>29,983</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.20 £	31.10.19 £
Trade creditors	35,410	26,611
Taxation and social security	71,712	51,355
Other creditors	<u>60,814</u>	<u>55,895</u>
	<u>167,936</u>	<u>133,861</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.10.20 £	31.10.19 £
Bank loans	50,000	-
Other creditors	<u>-</u>	<u>75,000</u>
	<u>50,000</u>	<u>75,000</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31.10.20	31.10.19
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2020**

**10. RESERVES**

	Retained earnings £
At 1 November 2019	92,914
Profit for the year	61,332
Dividends	<u>(24,000)</u>
At 31 October 2020	<u>130,246</u>

**11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

During the year, the company paid dividends totalling £24,000 (2019 : £30,000) to the directors.

At the balance sheet date, the company owed its directors £37,128 (2019: £35,418).

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**A & N CATERING LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & N Catering Limited for the year ended 31 October 2020 which comprise the Income Statement, 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://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of A & N Catering Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & N Catering Limited and state those matters that we have agreed to state to the Board of Directors of A & N Catering Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & N Catering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & N Catering Limited. You consider that A & N Catering Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & N Catering Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Ashford Louis  
Chartered Certified Accountants  
187 High Road Leyton  
London  
E15 2BY

30 July 2021

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.