

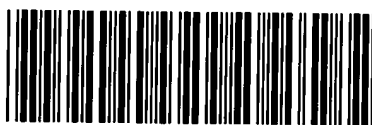
Unaudited Financial Statements for the Year Ended 31 July 2016

for

ITEC Catering Services LLP

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

FRIDAY



A65BYFSZ

A32

28/04/2017

#241

COMPANIES HOUSE

Registered to carry on audit work
and regulated for a range of
investment business activities by
the Institute of Chartered
Accountants in England and Wales.

bpu Chartered Accountants is a
trading name of BPU Ltd
Company Number 3723948
Registered in Wales

A list of directors is available from the
registered office above

**Accountants' Report to the Members
on the Unaudited Financial Statements of
ITEC Catering Services LLP**



The following reproduces the text of the report prepared for the members in respect of the LLP's annual unaudited financial statements. In accordance with the Companies Act 2006, the LLP is only required to file a Balance Sheet. Readers are cautioned that the Profit and Loss Account and certain other primary statements and the Report of the Members 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the financial statements of ITEC Catering Services LLP for the year ended 31 July 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the LLP's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the members of ITEC Catering Services LLP, 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 ITEC Catering Services LLP and state those matters that we have agreed to state to the members of ITEC Catering Services LLP, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ITEC Catering Services LLP members, as a body, for our work or for this report.

It is your duty to ensure that ITEC Catering Services LLP 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 loss of ITEC Catering Services LLP. You consider that ITEC Catering Services LLP 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 ITEC Catering Services LLP. 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.

A handwritten signature in dark ink, appearing to read 'BPU Limited'.

BPU Limited

Date: 27 April 2017

This page does not form part of the statutory financial statements

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Registered to carry on audit work
and regulated for a range of
investment business activities by
the Institute of Chartered
Accountants in England and Wales.

bpu Chartered Accountants is a
trading name of BPU Ltd
Company Number 3723948
Registered in Wales

A list of directors is available from the
registered office above

Balance Sheet
31 July 2016

| | | 2016 | 2015 |
|---|-------|----------------|---------------|
| | Notes | £ | £ |
| FIXED ASSETS | | | |
| Tangible assets | 2 | 177 | 265 |
| CURRENT ASSETS | | | |
| Stocks | | 675 | 488 |
| Debtors | 3 | 5,050 | 3,355 |
| Cash at bank and in hand | | 12,290 | 13,137 |
| | | <u>18,015</u> | <u>16,980</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 4 | 18,192 | 10,763 |
| NET CURRENT (LIABILITIES)/ASSETS | | <u>(177)</u> | <u>6,217</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES and NET ASSETS ATTRIBUTABLE TO MEMBERS | | <u>-</u> | <u>6,482</u> |
| LOANS AND OTHER DEBTS DUE TO MEMBERS | 5 | <u>-</u> | <u>6,482</u> |
| TOTAL MEMBERS' INTERESTS | | | |
| Loans and other debts due to members | 5 | - | 6,482 |
| Amounts due from members | 3 | (5,050) | - |
| | | <u>(5,050)</u> | <u>6,482</u> |

The notes form part of these financial statements

ITEC Catering Services LLP (Registered number: OC355422)

Balance Sheet - continued

31 July 2016

The LLP is entitled to exemption from audit under Section 477 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 for the year ended 31 July 2016.

The members acknowledge their responsibilities for:

- (a) ensuring that the LLP keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the LLP 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 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to financial statements, so far as applicable to the LLP.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

The financial statements were approved by the members of the LLP on
27/4/17 and were signed by:


S P Doyle - Designated member

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 July 2016**

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 January 2015) and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships.

Turnover

Turnover represents invoiced sales of food and beverages.

Tangible fixed assets

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

Improvements to property - 33% straight line
Fixtures and fittings - 33% straight line

Stocks

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

2. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Fixtures and fittings £ | Totals £ |
|--------------------------------------|-------------------------------------|----------------------------------|-------------|
| COST | | | |
| At 1 August 2015 and 31 July 2016 | 18,603 | 7,239 | 25,842 |
| DEPRECIATION | | | |
| At 1 August 2015 | 18,603 | 6,974 | 25,577 |
| Charge for year | - | 88 | 88 |
| At 31 July 2016 | 18,603 | 7,062 | 25,665 |
| NET BOOK VALUE | | | |
| At 31 July 2016 | - | 177 | 177 |
| At 31 July 2015 | - | 265 | 265 |

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2016 £ | 2015 £ |
|---------------|-----------|-----------|
| Other debtors | 5,050 | 3,355 |

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2016**

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2016 £ | 2015 £ |
|-----------------|---------------|---------------|
| Trade creditors | 67 | 23 |
| Other creditors | 18,125 | 10,740 |
| | <u>18,192</u> | <u>10,763</u> |

5. LOANS AND OTHER DEBTS DUE TO MEMBERS

| | 2016 £ | 2015 £ |
|---|-----------|--------------|
| Amounts owed to members in respect of profits | - | 6,482 |
| | <u>-</u> | <u>6,482</u> |
| Falling due within one year | - | 6,482 |
| | <u>-</u> | <u>6,482</u> |

6. MEMBERS' INTERESTS

| | Members' other interests Reserves £ | Loans and other debts due to/(from) members £ | Total £ |
|--|--|--|-----------------|
| Amount due to members | | 6,482 | |
| Amount due from members | | - | |
| | | <u>-</u> | |
| Balance at 1 August 2015 | - | 6,482 | 6,482 |
| Loss for the financial year available for discretionary division among members | (11,532) | | (11,532) |
| | <u>(11,532)</u> | | <u>(11,532)</u> |
| Members' interests after loss for the year | (11,532) | 6,482 | (5,050) |
| Other divisions of loss | 11,532 | (11,532) | |
| | <u>11,532</u> | <u>(11,532)</u> | <u></u> |
| Amount due to members | | - | |
| Amount due from members | | (5,050) | |
| | | <u>(5,050)</u> | |
| Balance at 31 July 2016 | - | (5,050) | (5,050) |
| | <u>-</u> | <u>(5,050)</u> | <u>(5,050)</u> |