

REGISTERED NUMBER: OC355422 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 July 2018

for

ITEC Catering Services LLP

**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 Income Statement 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 2018 which comprise the Income Statement, 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 and its 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.

BPU Limited

27 March 2019

ITEC Catering Services LLP (Registered number: OC355422)

Balance Sheet
31 July 2018

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,236		586
CURRENT ASSETS					
Stocks		746		696	
Cash at bank and in hand		6,065		8,326	
		6,811		9,022	
CREDITORS					
Amounts falling due within one year	3	1,556		598	
NET CURRENT ASSETS			5,255		8,424
TOTAL ASSETS LESS CURRENT LIABILITIES					
and					
NET ASSETS ATTRIBUTABLE TO MEMBERS			6,491		9,010
LOANS AND OTHER DEBTS DUE TO MEMBERS			6,491		9,010
TOTAL MEMBERS' INTERESTS					
Loans and other debts due to members			6,491		9,010

The notes form part of these financial statements

Balance Sheet - continued
31 July 2018

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 2018.

The members acknowledge their responsibilities for:

- 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
- (a) 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.
- (b)

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.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP on 26 March 2019 and were signed by:

S P Doyle - Designated member

**Notes to the Financial Statements
for the Year Ended 31 July 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

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 2017	18,603	7,631	26,234
Additions	-	1,127	1,127
At 31 July 2018	<u>18,603</u>	<u>8,758</u>	<u>27,361</u>
DEPRECIATION			
At 1 August 2017	18,603	7,045	25,648
Charge for year	-	477	477
At 31 July 2018	<u>18,603</u>	<u>7,522</u>	<u>26,125</u>
NET BOOK VALUE			
At 31 July 2018	<u>-</u>	<u>1,236</u>	<u>1,236</u>
At 31 July 2017	<u>-</u>	<u>586</u>	<u>586</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	956	598
Other creditors	600	-
	<u>1,556</u>	<u>598</u>

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.