

COMPANY REGISTRATION NUMBER SC325164

AB CATERING MAINTENANCE LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2013



NELSON GILMOUR SMITH

Chartered Accountants
33 Kittoch Street
East Kilbride
G74 4JW

AB CATERING MAINTENANCE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2013

Contents	Page
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2

AB CATERING MAINTENANCE LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2013

	Note	2013 £	2012 £
Fixed assets	2		
Intangible assets		-	2,000
Tangible assets		<u>7,104</u>	<u>9,417</u>
		<u>7,104</u>	<u>11,417</u>
Current assets			
Stocks		950	650
Debtors		45,069	18,953
Cash at bank and in hand		<u>541</u>	<u>8,210</u>
		<u>46,560</u>	<u>27,813</u>
Creditors: Amounts falling due within one year		<u>53,004</u>	<u>38,785</u>
Net current liabilities		(6,444)	(10,972)
Total assets less current liabilities		<u>660</u>	<u>445</u>
Capital and reserves			
Called-up equity share capital	3	50	50
Profit and loss account		<u>610</u>	<u>395</u>
Shareholders' funds		<u>660</u>	<u>445</u>

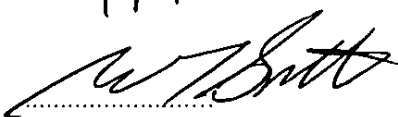
For the year ended 30 June 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 22/3/14


W T Smith

Company Registration Number: SC325164

The notes on pages 2 to 3 form part of these abbreviated accounts.

AB CATERING MAINTENANCE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2013

1. Accounting policies

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 20% straight line

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 20% reducing balance
Motor Vehicles	- 25% reducing balance
Equipment	- 20% 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.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

AB CATERING MAINTENANCE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2013

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1 July 2012 and 30 June 2013	<u>10,000</u>	<u>16,707</u>	<u>26,707</u>
Depreciation			
At 1 July 2012	8,000	7,290	15,290
Charge for year	<u>2,000</u>	<u>2,313</u>	<u>4,313</u>
At 30 June 2013	<u>10,000</u>	<u>9,603</u>	<u>19,603</u>
Net book value			
At 30 June 2013	<u>-</u>	<u>7,104</u>	<u>7,104</u>
At 30 June 2012	<u>2,000</u>	<u>9,417</u>	<u>11,417</u>

3. Share capital

Allotted, called up and fully paid:

	2013 No	£	2012 No	£
Ordinary shares of £1 each	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>