

Registered Number SC325164

A B CATERING MAINTENANCE LIMITED

Abbreviated Accounts

30 June 2015

Abbreviated Balance Sheet as at 30 June 2015

	Notes	2015 £	2014 £
Fixed assets			
Intangible assets	2	-	-
Tangible assets	3	4,372	10,601
		<u>4,372</u>	<u>10,601</u>
Current assets			
Stocks		430	625
Debtors		34,980	36,242
Cash at bank and in hand		582	4,123
		<u>35,992</u>	<u>40,990</u>
Creditors: amounts falling due within one year		<u>(40,004)</u>	<u>(45,908)</u>
Net current assets (liabilities)		<u>(4,012)</u>	<u>(4,918)</u>
Total assets less current liabilities		<u>360</u>	<u>5,683</u>
Creditors: amounts falling due after more than one year		-	(3,019)
Total net assets (liabilities)		<u>360</u>	<u>2,664</u>
Capital and reserves			
Called up share capital	4	50	50
Profit and loss account		310	2,614
Shareholders' funds		<u>360</u>	<u>2,664</u>

- For the year ending 30 June 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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 by the Board on 31 March 2016

And signed on their behalf by:

W T Smith, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

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.

Tangible assets depreciation policy

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

Intangible assets amortisation policy

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

Valuation information and policy

Stocks

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

Other accounting policies

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.

2 Intangible fixed assets

Cost

At 1 July 2014	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2015	<u>10,000</u>

Amortisation

At 1 July 2014	10,000
Charge for the year	-
On disposals	-
At 30 June 2015	<u>10,000</u>

Net book values

At 30 June 2015	<u>0</u>
At 30 June 2014	<u>0</u>

3 Tangible fixed assets

£

Cost

At 1 July 2014	23,707
Additions	-
Disposals	(15,467)
Revaluations	-
Transfers	-
At 30 June 2015	<u>8,240</u>

Depreciation

At 1 July 2014	13,106
Charge for the year	1,438
On disposals	(10,676)
At 30 June 2015	<u>3,868</u>

Net book values

At 30 June 2015	<u>4,372</u>
At 30 June 2014	<u>10,601</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	£	£
50 Ordinary shares of £1 each	50	50

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