Registered Number SC325164

A B CATERING MAINTENANCE LIMITED

Abbreviated Accounts

30 June 2016

Abbreviated Balance Sheet as at 30 June 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Intangible assets	2	-	-
Tangible assets	3	3,286	4,372
		3,286	4,372
Current assets			
Stocks		575	430
Debtors		28,610	34,980
Cash at bank and in hand		2,340	582
		31,525	35,992
Creditors: amounts falling due within one year		(30,210)	(40,004)
Net current assets (liabilities)		1,315	(4,012)
Total assets less current liabilities		4,601	360
Total net assets (liabilities)		4,601	360
Capital and reserves			
Called up share capital	4	50	50
Profit and loss account		4,551	310
Shareholders' funds		4,601	360

- For the year ending 30 June 2016 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 28 March 2017

And signed on their behalf by:
W T Smith, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2016

1 **Accounting Policies**

Basis of measurement and preparation of accounts
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).

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 2015	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2016	10,000
Amortisation	
At 1 July 2015	10,000
Charge for the year	-
On disposals	-
At 30 June 2016	10,000
Net book values	
At 30 June 2016	0
At 30 June 2015	0

3 Tangible fixed assets

	£
Cost	
At 1 July 2015	8,240
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2016	8,240
Depreciation	
At 1 July 2015	3,868
Charge for the year	1,086
On disposals	-
At 30 June 2016	4,954
Net book values	
At 30 June 2016	3,286
At 30 June 2015	4,372

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	*2015*
	£	£
50 Ordinary shares of £1 each	50	50

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