Registered Number SC325164

A B CATERING MAINTENANCE LIMITED

Abbreviated Accounts

30 June 2014

A B CATERING MAINTENANCE LIMITED **Registered Number SC325164**

Abbreviated Balance Sheet as at 30 June 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Intangible assets	2	-	-
Tangible assets	3	10,601	7,104
		10,601	7,104
Current assets			
Stocks		625	950
Debtors		36,242	45,069
Cash at bank and in hand		4,123	541
		40,990	46,560
Creditors: amounts falling due within one year		(45,908)	(53,004)
Net current assets (liabilities)		(4,918)	(6,444)
Total assets less current liabilities		5,683	660
Creditors: amounts falling due after more than one year		(3,019)	-
Total net assets (liabilities)		2,664	660
Capital and reserves			
Called up share capital	4	50	50
Profit and loss account		2,614	610
Shareholders' funds		2,664	660

- For the year ending 30 June 2014 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 27 March 2015

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

Notes to the Abbreviated Accounts for the period ended 30 June 2014

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

Other accounting policies
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.

2 Intangible fixed assets

	£
Cost	

At 1 July 2013	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2014	10,000
Amortisation	
At 1 July 2013	10,000
Charge for the year	-
On disposals	-
At 30 June 2014	10,000
Net book values	
At 30 June 2014	0
At 30 June 2013	0

3 **Tangible fixed assets**

	£
Cost	
At 1 July 2013	16,707
Additions	7,000
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2014	23,707
Depreciation	
At 1 July 2013	9,603
Charge for the year	3,503
On disposals	-
At 30 June 2014	13,106
Net book values	
At 30 June 2014	10,601
At 30 June 2013	7,104

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	*2013*
	£	*£*
50 Ordinary shares of £1 each	50	50

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