

COMPANY REGISTRATION NUMBER 03320539

CATERING MECHANICAL SYSTEMS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2004



CHADWICK
Chartered Accountants
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CATERING MECHANICAL SYSTEMS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2004

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CATERING MECHANICAL SYSTEMS LIMITED

ABBREVIATED BALANCE SHEET

30 JUNE 2004

	Note	2004 £	£	2003 £	£
FIXED ASSETS	2				
Tangible assets			1,408		1,730
CURRENT ASSETS					
Stocks		200		200	
Debtors		30,973		42,615	
Cash at bank and in hand		<u>1</u>		<u>1</u>	
		31,174		42,816	
CREDITORS: Amounts falling due within one year		<u>44,389</u>		<u>50,836</u>	
NET CURRENT LIABILITIES			(13,215)		(8,020)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(11,807)</u>		<u>(6,290)</u>
CAPITAL AND RESERVES					
Called-up equity share capital	3		2		2
Profit and loss account			(11,809)		(6,292)
DEFICIENCY			<u>(11,807)</u>		<u>(6,290)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors on 23/4/05 and are signed on their behalf by:



MR B REIL

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

CATERING MECHANICAL SYSTEMS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2004

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Turnover

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

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	- 15% reducing balance
Motor Vehicles	- 25% reducing balance
Equipment	- 15% 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.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably.

CATERING MECHANICAL SYSTEMS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2004

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 July 2003 and 30 June 2004	<u>4,295</u>
DEPRECIATION	
At 1 July 2003	2,565
Charge for year	<u>322</u>
At 30 June 2004	<u>2,887</u>
NET BOOK VALUE	
At 30 June 2004	<u>1,408</u>
At 30 June 2003	<u>1,730</u>

3. SHARE CAPITAL

Authorised share capital:

	2004 £	2003 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2004 No	£	2003 No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>