

Registered number
3359286

Rose Catering Limited

Abbreviated Accounts

22 July 2006

TUESDAY



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Rose Catering Limited
Accountants' Report

**Accountants' report on the unaudited accounts
to the directors of Rose Catering Limited**

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 22nd July 2006, set out on pages 2 to 5, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 1985. In accordance with your instructions, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

James Colclough Taxation Practitioner
Accountants

10 Claremont Road
Surrey
KT6 4QU

22 May 2007

Rose Catering Limited
Abbreviated Balance Sheet
as at 22 July 2006

	Notes	2006 £	2005 £
Fixed assets			
Tangible assets	2	5,477	7,302
Current assets			
Stocks		3,600	3,600
Debtors		10,076	15,267
Cash at bank and in hand		16,252	18,211
		<u>29,928</u>	<u>37,078</u>
Creditors' amounts falling due within one year		(22,490)	(23,554)
Net current assets		<u>7,438</u>	<u>13,524</u>
Net assets		<u>12,915</u>	<u>20,826</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		12,914	20,825
Shareholders' funds		<u>12,915</u>	<u>20,826</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing accounts 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 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985

V Sholt
 Director

Approved by the board on 22 May 2007

Sholt

Rose Catering Limited
Notes to the Abbreviated Accounts
for the year ended 22 July 2006

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002)

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

2 Tangible fixed assets

£

Cost

At 23 July 2005

36,724

Rose Catering Limited
Notes to the Abbreviated Accounts
for the year ended 22 July 2006

At 22 July 2006	<u>36,724</u>
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Depreciation

At 23 July 2005	22,456
Charge for the year	8,791

At 22 July 2006	<u>31,247</u>
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Net book value

At 22 July 2006	<u>5,477</u>
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At 22 July 2005	<u>7,302</u>
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3 Share capital

	2006	2005
	£	£
Authorised		
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

	2006	2005	2006	2005
	No	No	£	£
Allotted, called up and fully paid				
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>