

**Abbreviated Accounts For The Year Ended 31 March 2008**

**for**

**ALFRESCO CATERING LIMITED**

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**ALFRESCO CATERING LIMITED**

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**For The Year Ended 31 March 2008**

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**ALFRESCO CATERING LIMITED**

**Company Information**

**For The Year Ended 31 March 2008**

**DIRECTORS:**

R P Smithson  
A D M Boyle  
C J Tyldesley

**SECRETARY:**

R P Smithson

**REGISTERED OFFICE:**

66 Cross Street  
Sale  
Manchester  
M33 7AN

**REGISTERED NUMBER:**

3893784 (England and Wales)

**ACCOUNTANTS:**

Charles & Company  
Chartered Accountants  
66 Cross Street  
Sale  
Manchester  
M33 7AN

**ALFRESCO CATERING LIMITED****Abbreviated Balance Sheet****31 March 2008**

	Notes	2008 £	2007 £
<b>FIXED ASSETS</b>			
Intangible assets	2	15,300	16,575
Tangible assets	3	<u>210,443</u>	<u>215,682</u>
		225,743	232,257
<b>CURRENT ASSETS</b>			
Stocks		14,372	14,450
Debtors		73,930	133,959
Cash at bank and in hand		<u>48,758</u>	<u>13,601</u>
		137,060	162,010
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>323,652</u>	<u>336,789</u>
<b>NET CURRENT LIABILITIES</b>		<u>(186,592)</u>	<u>(174,779)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		39,151	57,478
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	(13,409)	(31,900)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(24,257)</u>	<u>(24,257)</u>
<b>NET ASSETS</b>		<u>1,485</u>	<u>1,321</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	1,000	1,000
Profit and loss account		<u>485</u>	<u>321</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,485</u>	<u>1,321</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2008

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2008 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts


**ALFRESCO CATERING LIMITED**

**Abbreviated Balance Sheet - continued**

**31 March 2008**

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

The financial statements were approved by the Board of Directors on 28 June 2008 and were signed on its behalf by

A handwritten signature in black ink, appearing to be 'R P Smithson', written over a horizontal line.

R P Smithson - Director

A handwritten signature in black ink, appearing to be 'A D M Boyle', written over a horizontal line.

A D M Boyle - Director

The notes form part of these abbreviated accounts

## **ALFRESCO CATERING LIMITED**

### **Notes to the Abbreviated Accounts** **For The Year Ended 31 March 2008**

#### **1 ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

##### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

##### **Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2000, is being amortised evenly over its estimated useful life of twenty years

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

##### **Stocks**

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

##### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

##### **Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**ALFRESCO CATERING LIMITED****Notes to the Abbreviated Accounts - continued**  
**For The Year Ended 31 March 2008****2 INTANGIBLE FIXED ASSETS****Total  
£****COST**At 1 April 2007  
and 31 March 2008**25,500****AMORTISATION**At 1 April 2007  
Charge for year**8,925**  
**1,275**

At 31 March 2008

**10,200****NET BOOK VALUE**

At 31 March 2008

**15,300**

At 31 March 2007

**16,575****3 TANGIBLE FIXED ASSETS****Total  
£****COST**At 1 April 2007  
Additions**429,229**  
**35,533**

At 31 March 2008

**464,762****DEPRECIATION**At 1 April 2007  
Charge for year**213,548**  
**40,771**

At 31 March 2008

**254,319****NET BOOK VALUE**

At 31 March 2008

**210,443**

At 31 March 2007

**215,681****4 CREDITORS**

The following secured debts are included within creditors

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Bank overdrafts	<b>93,549</b>	144,693
Bank loans	<b>25,874</b>	73,900
Hire purchase contracts	<b>21,100</b>	-
	<b>140,523</b>	<b>218,593</b>

## **ALFRESCO CATERING LIMITED**

### **Notes to the Abbreviated Accounts - continued** **For The Year Ended 31 March 2008**

#### **5 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value	2008 £	2007 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted and issued Number	Class	Nominal value	2008 £	2007 £
1,000	Share capital 1	£1	<u>1,000</u>	<u>1,000</u>

#### **6 TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the years ended 31 March 2008 and 31 March 2007

	2008 £	2007 £
<b>R P Smithson</b>		
Balance outstanding at start of year	75,202	94,771
Balance outstanding at end of year	35,871	75,202
Maximum balance outstanding during year	<u>75,202</u>	<u>94,771</u>

1 The bank loan and overdraft are secured by a personal guarantee provided by Mr R P Smithson limited to £50,000

2 Included in wages is the amount of £17,254 in respect of costs recharged by Aqua Bar (Bath) Limited, a company in which R P Smithson has an interest Included in debtors is the amount of £15,591 due to the company from Aqua Bar (Bath) Limited

3 During the year the company made the following consultancy payments to a businesses controlled by directors

C Tyldesley                      £12,893

**Chartered Accountants' Report to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**ALFRESCO CATERING LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.


In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company for the year ended 31 March 2008 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

  
Charles & Company  
Chartered Accountants  
66 Cross Street  
Sale  
Manchester  
M33 7AN

28 June 2008