

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2019

FOR

A & N CATERING LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

A & N CATERING LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2019

DIRECTORS:	Aziz Alami Hamdouni Nisrine Alami Hamdouni
REGISTERED OFFICE:	187 High Road Leyton London E15 2BY
REGISTERED NUMBER:	07284664 (England and Wales)
ACCOUNTANTS:	Ashford Louis Chartered Certified Accountants 187 High Road Leyton London E15 2BY

BALANCE SHEET
31 OCTOBER 2019

	Notes	31.10.19 £	£	31.10.18 £	£
FIXED ASSETS					
Intangible assets	4		107,243		121,456
Tangible assets	5		<u>42,421</u>		<u>50,128</u>
			149,664		171,584
CURRENT ASSETS					
Stocks		2,866		2,671	
Debtors	6	27,444		23,179	
Cash at bank and in hand		<u>118,397</u>		<u>81,994</u>	
		148,707		107,844	
CREDITORS					
Amounts falling due within one year	7	<u>123,045</u>		<u>110,377</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>25,662</u>		<u>(2,533)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			175,326		169,051
CREDITORS					
Amounts falling due after more than one year	8		<u>75,000</u>		<u>75,000</u>
NET ASSETS			<u>100,326</u>		<u>94,051</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		<u>100,226</u>		<u>93,951</u>
SHAREHOLDERS' FUNDS			<u>100,326</u>		<u>94,051</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

BALANCE SHEET - continued
31 OCTOBER 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 25 October 2020 and were signed on its behalf by:

Nisrine Alami Hamdouni - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2019

1. STATUTORY INFORMATION

A & N Catering Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax. The total turnover of the company for the year has been derived from the provision of goods and services falling within the company's principal activities.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, was being amortised evenly over its estimated useful life of twenty years until October 2017 when the remaining net book value is amortised evenly over ten years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

Patents

Patents are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- not provided
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on 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.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

2. ACCOUNTING POLICIES - continued

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

No going concern

No material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern have been identified by the director.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 15 (2018 - 14) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £	Patents and licences £	Totals £
COST			
At 1 November 2018 and 31 October 2019	174,325	14,053	188,378
AMORTISATION			
At 1 November 2018	61,885	5,037	66,922
Amortisation for year	13,510	703	14,213
At 31 October 2019	75,395	5,740	81,135
NET BOOK VALUE			
At 31 October 2019	98,930	8,313	107,243
At 31 October 2018	112,440	9,016	121,456

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

5. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 November 2018 and 31 October 2019	<u>1</u>	<u>113,590</u>	<u>4,496</u>	<u>3,033</u>	<u>121,120</u>
DEPRECIATION					
At 1 November 2018	-	65,344	3,555	2,093	70,992
Charge for year	<u>-</u>	<u>7,237</u>	<u>235</u>	<u>235</u>	<u>7,707</u>
At 31 October 2019	<u>-</u>	<u>72,581</u>	<u>3,790</u>	<u>2,328</u>	<u>78,699</u>
NET BOOK VALUE					
At 31 October 2019	<u>1</u>	<u>41,009</u>	<u>706</u>	<u>705</u>	<u>42,421</u>
At 31 October 2018	<u>1</u>	<u>48,246</u>	<u>941</u>	<u>940</u>	<u>50,128</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.19 £	31.10.18 £
Trade debtors	12,154	7,889
Other debtors	<u>15,290</u>	<u>15,290</u>
	<u>27,444</u>	<u>23,179</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.19 £	31.10.18 £
Trade creditors	24,050	22,933
Taxation and social security	50,204	39,286
Other creditors	<u>48,791</u>	<u>48,158</u>
	<u>123,045</u>	<u>110,377</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.10.19 £	31.10.18 £
Other creditors	<u>75,000</u>	<u>75,000</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.10.19	31.10.18
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2019

10. RESERVES

	Retained earnings £
At 1 November 2018	93,951
Profit for the year	32,275
Dividends	<u>(26,000)</u>
At 31 October 2019	<u>100,226</u>

11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

During the current and the previous years, the company was controlled by its directors, by virtue of their ownership of the entire issued share capital of the company.

During the year, the company paid dividends totalling £26,000 (2018 : £30,000) to the directors.

At the balance sheet date, the company owed its directors £27,557 (2018: £26,356).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.