

## AAC CATERING LIMITED

### Abridged Accounts

#### **Period of accounts**

**Start date:** 01 December 2021

**End date:** 30 November 2022

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AAC CATERING LIMITED  
Statement of Financial Position  
As at 30 November 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	3	21,446	20,795
		<b>21,446</b>	<b>20,795</b>
<b>Current assets</b>			
Stocks		9,050	12,750
Debtors		1,564	11,525
Cash at bank and in hand		148,582	121,489
		<b>159,196</b>	<b>145,764</b>
<b>Creditors: amount falling due within one year</b>		(116,745)	(111,225)
<b>Net current assets</b>		<b>42,451</b>	<b>34,539</b>
<b>Total assets less current liabilities</b>		63,897	55,334
<b>Creditors: amount falling due after more than one year</b>		(36,256)	(46,256)
<b>Net assets</b>		<b>27,641</b>	<b>9,078</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		27,541	8,978
<b>Shareholder's funds</b>		<b>27,641</b>	<b>9,078</b>

For the year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 18 May 2023 and were signed by:

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Jose Abelino Quintal DA SILVA  
Director

**AAC CATERING LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 November 2022**

**General Information**

AAC CATERING LIMITED is a private company, limited by shares, registered in , registration number 07437150, registration address 45-46 RED LION STREET, RED LION STREET, LONDON , WC1R 4PS.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognized in the statement of income, except to the extent that it relates to items recognized in other comprehensive income or directly in capital and reserves. The companys liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Shorthold Lease Properties

Nill Reducing Balance

Plant and Machinery

18% 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## **2. Average number of employees**

Average number of employees during the year was 15 (2021 : 13).

## **3. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Shorthold Lease Properties</b>	<b>Plant and Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 December 2021	4,169	41,077	45,246
Additions	-	4,050	4,050
Disposals	-	-	-
At 30 November 2022	<b>4,169</b>	<b>45,127</b>	<b>49,296</b>
<b>Depreciation</b>			
At 01 December 2021	-	24,451	24,451
Charge for year	-	3,399	3,399
On disposals	-	-	-
At 30 November 2022	<b>-</b>	<b>27,850</b>	<b>27,850</b>
<b>Net book values</b>			
Closing balance as at 30 November 2022	<b>4,169</b>	<b>17,277</b>	<b>21,446</b>
Opening balance as at 01 December 2021	<b>4,169</b>	<b>16,626</b>	<b>20,795</b>

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.