

# Dining Diva Catering Equipment Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2015

Jones Cooper Limited  
Hedley Court  
Boothferry Road  
Goole  
East Yorkshire  
DN14 6AA

# Dining Diva Catering Equipment Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of  
Dining Diva Catering Equipment Limited  
for the Year Ended 31 December 2015**

The financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act that relate to preparing the financial statements of the company for the year ended 31 December 2015.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express an opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Jones Cooper Limited  
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DN14 6AA

1 April 2016

**Dining Diva Catering Equipment Limited**  
**(Registration number: 08805406)**  
**Abbreviated Balance Sheet at 31 December 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Tangible fixed assets		390	-
<b>Current assets</b>			
Stocks		642	-
Debtors		1,931	-
Cash at bank and in hand		10,500	1,000
		13,073	1,000
Creditors: Amounts falling due within one year		(6,607)	-
Net current assets		6,466	1,000
Total assets less current liabilities		6,856	1,000
Provisions for liabilities		(78)	-
Net assets		6,778	1,000
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	1,000	1,000
Profit and loss account		5,778	-
Shareholders' funds		6,778	1,000

For the year ending 31 December 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 1 April 2016

.....  
Miss Tracey Jane Baldwin  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**Dining Diva Catering Equipment Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 December 2015**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Going concern**

The financial statements have been prepared on a going concern basis.

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	15% reducing balance basis
Office equipment	33% straight line basis

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Dining Diva Catering Equipment Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 December 2015**

*..... continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
Additions	520	520
At 31 December 2015	520	520
<b>Depreciation</b>		
Charge for the year	130	130
At 31 December 2015	130	130
<b>Net book value</b>		
At 31 December 2015	390	390

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	1,000	1,000	1,000	1,000

**4 Related party transactions**

**Director's advances and credits**

	<b>2015</b>		<b>2015</b>		<b>2014</b>		<b>2014</b>
	<b>Advance/</b>		<b>Repaid</b>		<b>Advance/</b>		<b>Repaid</b>
	<b>Credit</b>		<b>£</b>		<b>Credit</b>		<b>£</b>
<b>Miss Tracey Jane Baldwin</b>							
Opening balance	-	-	-	-	-	-	-
Advances	1,314	-	-	-	-	-	-
Credits	-	5,208	-	-	-	-	-
Closing balance	3,894	-	-	-	-	-	-
	5,208	5,208	-	-	-	-	-

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.