

**FOUR ELEMENTS CATERING LTD  
UNAUDITED ACCOUNTS  
FOR THE PERIOD FROM 1 AUGUST 2019 TO 31 MARCH 2020**

**FOUR ELEMENTS CATERING LTD**  
**UNAUDITED ACCOUNTS**  
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**FOUR ELEMENTS CATERING LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 AUGUST 2019 TO 31 MARCH 2020**

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<b>Directors</b>	Mr B Davies Mr A Richardson
<b>Company Number</b>	11451955 (England and Wales)
<b>Registered Office</b>	16 CHILDREY GARDENS PLYMOUTH PL6 5QU UNITED KINGDOM
<b>Accountants</b>	Paul Richards Tax and Accounting Services Brookhouse Cranoe Road Welham Leicestershire LE16 7UH

**FOUR ELEMENTS CATERING LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	4	6,682	6,422
<b>Current assets</b>			
Debtors	5	-	2,693
Cash at bank and in hand		17,845	6,046
		<u>17,845</u>	<u>8,739</u>
<b>Creditors: amounts falling due within one year</b>	6	(11,952)	(8,558)
		<u>5,893</u>	<u>181</u>
<b>Net current assets</b>			
<b>Total assets less current liabilities</b>		12,575	6,603
<b>Provisions for liabilities</b>			
Deferred tax		(1,269)	(1,220)
		<u>11,306</u>	<u>5,383</u>
<b>Net assets</b>			
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		11,304	5,381
		<u>11,306</u>	<u>5,383</u>
<b>Shareholders' funds</b>			
		<u>11,306</u>	<u>5,383</u>

For the period ending 31 March 2020 the company was entitled to exemption from audit 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts 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 FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 24 December 2020 and were signed on its behalf by

Mr B Davies  
Director

Company Registration No. 11451955

**FOUR ELEMENTS CATERING LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 AUGUST 2019 TO 31 MARCH 2020**

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**1 Statutory information**

Four Elements Catering Ltd is a private company, limited by shares, registered in England and Wales, registration number 11451955. The registered office is 16 CHILDREY GARDENS, PLYMOUTH, PL6 5QU, UNITED KINGDOM.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20.0% Reducing Balance
Fixtures & fittings	33.3% Reducing Balance

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Comparative financial data***

The Company was incorporated on 6 July 2018 and this is the Company's second period of account. Comparative financial data relates to the period from incorporation to 31 July 2019.

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**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 August 2019	7,936	110	8,046
Additions	1,295	-	1,295
At 31 March 2020	9,231	110	9,341
<b>Depreciation</b>			
At 1 August 2019	1,587	37	1,624
Charge for the period	1,019	16	1,035
At 31 March 2020	2,606	53	2,659
<b>Net book value</b>			
At 31 March 2020	6,625	57	6,682
At 31 July 2019	6,349	73	6,422

**5 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	-	2,693

**6 Creditors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	39	1,128
Taxes and social security	1,340	42
Loans from directors	9,792	7,388
Accruals	781	-
	11,952	8,558

**7 Transactions with related parties**

Included within creditors is an amount of £9,792 (2019: £7,388) which is owed by the Company to the Directors. Interest is not payable on this amount and there is no fixed date for repayment.

**8 Average number of employees**

During the period the average number of employees was 0 (2019: 0).

