

**Bisley Catering Limited**  
**Abbreviated accounts**  
**for the year ended 31 July 2015**

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# **Bisley Catering Limited**

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**Bisley Catering Limited**

**Chartered Accountants' report to the Board of Directors on the  
unaudited accounts of Bisley Catering Limited**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's Board of Directors in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's Board of Directors 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 best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31 July 2015 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. 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 accounts. 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 accounts.



**Campbell Clarkson & CO.**  
**Chartered Accountants**

**15 April 2016**

**24 Heather Avenue**  
**Bearsden**  
**Glasgow G61 3JE**

**Bisley Catering Limited**

**Abbreviated balance sheet  
as at 31 July 2015**

		<b>2015</b>		<b>2014</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Intangible assets	<b>2</b>		48,600		54,675
Tangible assets	<b>2</b>		6,720		6,788
			<u>55,320</u>		<u>61,463</u>
<b>Current assets</b>					
Stocks		400		250	
Debtors		100		3,422	
Cash at bank and in hand		10,738		7,416	
		<u>11,238</u>		<u>11,088</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(64,050)</u>		<u>(72,276)</u>	
<b>Net current liabilities</b>			<u>(52,812)</u>		<u>(61,188)</u>
<b>Total assets less current liabilities</b>			2,508		275
<b>Provisions for liabilities</b>			<u>(1,344)</u>		<u>-</u>
<b>Net assets</b>			<u>1,164</u>		<u>275</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		100		100
Profit and loss account			1,064		175
<b>Shareholders' funds</b>	<b>4</b>		<u>1,164</u>		<u>275</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**Bisley Catering Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 July 2015**

For the year ended 31 July 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the directors on 15 April 2016, and are signed on their behalf by:



**Stewart Bisley**  
**Director**

**Registration number SC448249**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**Bisley Catering Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 July 2015**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

**1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

**1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 20% straight line
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**1.5. Stock**

Stock is valued at the lower of cost and net realisable value.

**1.6. Deferred taxation**

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is likely to materialise. The deferred tax provision is calculated entirely on accelerated capital allowances.

**Bisley Catering Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 July 2015**

..... continued

<b>2. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 August 2014	60,750	8,485	69,235
Additions	-	2,035	2,035
At 31 July 2015	<u>60,750</u>	<u>10,520</u>	<u>71,270</u>
<b>Depreciation and Provision for diminution in value</b>			
At 1 August 2014	6,075	1,697	7,772
Charge for year	6,075	2,103	8,178
At 31 July 2015	<u>12,150</u>	<u>3,800</u>	<u>15,950</u>
<b>Net book values</b>			
At 31 July 2015	<u>48,600</u>	<u>6,720</u>	<u>55,320</u>
At 31 July 2014	<u>54,675</u>	<u>6,788</u>	<u>61,463</u>
 <b>3. Share capital</b>		<b>2015 £</b>	<b>2014 £</b>
<b>Authorised</b>			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
<b>Allotted, called up and fully paid</b>			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
 <b>4. Reconciliation of movements in shareholders' funds</b>		<b>2015 £</b>	<b>2014 £</b>
Profit for the year		8,089	175
Dividends		(7,200)	-
		<u>889</u>	<u>175</u>
Opening shareholders' funds		275	100
Closing shareholders' funds		<u>1,164</u>	<u>275</u>