

REGISTERED NUMBER: 07753647 (England and Wales)

**Unaudited Financial Statements
for the Year Ended 31 August 2018
for
Brighton Catering Supplies Ltd**

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for the Year Ended 31 August 2018**

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Brighton Catering Supplies Ltd
Company Information
for the Year Ended 31 August 2018

DIRECTORS:

B Ferrer
Mrs C Ferrer

REGISTERED OFFICE:

12a Marlborough Place
BRIGHTON
East Sussex
BN1 1WN

REGISTERED NUMBER:

07753647 (England and Wales)

ACCOUNTANTS:

Ghiaci Goodhand Smith Limited
12a Marlborough Place
BRIGHTON
East Sussex
BN1 1WN

Brighton Catering Supplies Ltd (Registered number: 07753647)

**Balance Sheet
31 August 2018**

	Notes	31.8.18 £	£	31.8.17 £	£
FIXED ASSETS					
Tangible assets	4		9,983		13,311
Investments	5		<u>100</u>		<u>100</u>
			10,083		13,411
CURRENT ASSETS					
Stocks		35,572		26,324	
Debtors	6	138,361		116,244	
Cash at bank and in hand		<u>33,026</u>		<u>16,389</u>	
		206,959		158,957	
CREDITORS					
Amounts falling due within one year	7	<u>217,187</u>		<u>349,886</u>	
NET CURRENT LIABILITIES			<u>(10,228)</u>		<u>(190,929)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(145)		(177,518)
CREDITORS					
Amounts falling due after more than one year	8		<u>26,833</u>		<u>33,833</u>
NET LIABILITIES			<u>(26,978)</u>		<u>(211,351)</u>
CAPITAL AND RESERVES					
Called up share capital	12		100		100
Retained earnings	13		<u>(27,078)</u>		<u>(211,451)</u>
SHAREHOLDERS' FUNDS			<u>(26,978)</u>		<u>(211,351)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the
- (a) 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
- (b) 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.

Brighton Catering Supplies Ltd (Registered number: 07753647)

**Balance Sheet - continued
31 August 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 28 May 2019 and were signed on its behalf by:

B Ferrer - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 August 2018**

1. STATUTORY INFORMATION

Brighton Catering Supplies Ltd 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2017 - 5) .

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2018**

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2017 and 31 August 2018	<u>3,966</u>	<u>17,268</u>	<u>3,954</u>	<u>25,188</u>
DEPRECIATION				
At 1 September 2017	2,495	7,596	1,786	11,877
Charge for year	<u>368</u>	<u>2,418</u>	<u>542</u>	<u>3,328</u>
At 31 August 2018	<u>2,863</u>	<u>10,014</u>	<u>2,328</u>	<u>15,205</u>
NET BOOK VALUE				
At 31 August 2018	<u>1,103</u>	<u>7,254</u>	<u>1,626</u>	<u>9,983</u>
At 31 August 2017	<u>1,471</u>	<u>9,672</u>	<u>2,168</u>	<u>13,311</u>

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 September 2017 and 31 August 2018	<u>100</u>
NET BOOK VALUE	
At 31 August 2018	<u>100</u>
At 31 August 2017	<u>100</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

BCS Design & Build Limited

Registered office: 12A Marlborough Place, Brighton, East Sussex, BN1 1WN

Nature of business: Design and installation

	% holding		
Class of shares:	100.00		
Ordinary		31.8.18	31.8.17
		£	£
Aggregate capital and reserves		211,416	192,900
Profit for the year		<u>96,884</u>	<u>219,775</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2018**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.8.18	31.8.17
	£	£
Trade debtors	112,184	90,444
Other debtors	11,125	3,030
BCS Design and Build Ltd	-	(18)
BCS Robertson	7,499	-
VAT	-	13,660
Prepayments and accrued income	<u>7,553</u>	<u>9,128</u>
	<u>138,361</u>	<u>116,244</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	31.8.18	31.8.17
	£	£
Bank loans and overdrafts (see note 9)	7,871	7,000
Trade creditors	60,153	247,443
Tax	3,733	-
Social security and other taxes	(44)	6,707
Employment Pension	(14)	-
VAT	5,126	-
BCS Design & Build Ltd	98,970	21,924
Sundry creditors	100	100
Factoring account	-	(17,211)
Salaries and wages	(742)	(617)
Director's current account	41,270	82,190
Accrued expenses	<u>764</u>	<u>2,350</u>
	<u>217,187</u>	<u>349,886</u>
8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
	31.8.18	31.8.17
	£	£
Bank loans (see note 9)	<u>26,833</u>	<u>33,833</u>
9. LOANS		
An analysis of the maturity of loans is given below:		
	31.8.18	31.8.17
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	871	-
Bank loans	<u>7,000</u>	<u>7,000</u>
	<u>7,871</u>	<u>7,000</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u>26,833</u>	<u>33,833</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2018**

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.18	31.8.17
	£	£
Between one and five years	<u>12,000</u>	<u>12,000</u>

11. SECURED DEBTS

The following secured debts are included within creditors:

	31.8.18	31.8.17
	£	£
Factoring account	<u>-</u>	<u>(17,211)</u>

This is in respect of invoice factoring services from Ultimate Invoice Finance Limited, which are secured by a fixed and floating charge over the company's assets.

12. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.18	31.8.17
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

13. RESERVES

	Retained earnings £
At 1 September 2017	(211,451)
Profit for the year	<u>184,373</u>
At 31 August 2018	<u>(27,078)</u>

14. RELATED PARTY DISCLOSURES

Included in the financial statements are the following significant balances with related parties:

	31.8.18	31.8.17
£		
BCS Design and Build Limited, a wholly-owned subsidiary of Brighton		
Catering Supplies Ltd.:		
Creditors: Amounts falling due within one year	109,968	235,959
Current assets: Debtors	-	5,305

15. GOING CONCERN

The company's ability to trade is dependent upon the support of its director. Should this support cease to be forthcoming, fixed assets would be reclassified as current assets and restated at recoverable amounts, current assets would be restated at recoverable amounts and creditors falling due in more than one year would be reclassified as current. As the director has no intention of withdrawing support the financial statements have been prepared on a going concern basis.

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2018**

16. CONTROLLING PARTY

The company was controlled by its director, B Ferrer, throughout the period.

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.