REGISTERED NUMBER: 07190897 (England and Wales)

Holmes Catering Enterprises Limited

Abbreviated Unaudited Accounts

for the Year Ended 31 March 2015

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for the year ended 31 March 2015

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Holmes Catering Enterprises Limited

Company Information
for the year ended 31 March 2015

DIRECTOR:	Mr C W Holmes
REGISTERED OFFICE:	Irish Square Upper Denbigh Road St Asaph Denbighshire LL17 0RN
REGISTERED NUMBER:	07190897 (England and Wales)
ACCOUNTANTS:	Salisbury & Company Chartered Accountants Irish Square Upper Denbigh Road St Asaph Denbighshire LL17 0RN

Abbreviated Balance Sheet
31 March 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		-		12,000
Tangible assets	3		5,121		3,816
			5,121		15,816
CURRENT ASSETS					
Stocks		1,000		1,000	
Debtors		16,536		15,000	
		17,536		16,000	
CREDITORS					
Amounts falling due within one year		29,711		26,788	
NET CURRENT LIABILITIES			(12,175)		(10,788)
TOTAL ASSETS LESS CURRENT LIABILITIES			(7,054)		5,028
PROVISIONS FOR LIABILITIES			672		333
NET (LIABILITIES)/ASSETS			(7,726)		4,695
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			(7,727)		4,694
SHAREHOLDERS' FUNDS			(7,726)		4,695

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 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.

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

The financial statements were approved by the director on 21 December 2015 and were signed by:

Mr C W Holmes - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the year ended 31 March 2015

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of five years.

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

Plant and machinery etc - 33% on cost

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

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2014 and 31 March 2015	60,000
AMORTISATION	
At 1 April 2014	48,000
Amortisation for year	12,000
At 31 March 2015	60,000
NET BOOK VALUE	
At 31 March 2015	-
At 31 March 2014	12,000

continued...

Notes to the Abbreviated Accounts - continued
for the year ended 31 March 2015

3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 April 2014	8,447
Additions	3,500
Disposals	(1,400)
At 31 March 2015	10,547
DEPRECIATION	
At 1 April 2014	4,631
Charge for year	1,457
Eliminated on disposal	(662)
At 31 March 2015	5,426
NET BOOK VALUE	
At 31 March 2015	5,121
At 31 March 2014	3,816

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
1	Ordinary	£1	1	1

5. **GOING CONCERN**

At the year end current liabilities exceeded current assets by £7,726. It is considered that continued trading together with the support of the director justifies the preparation of these financial statements on a going concern basis.

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.