COMPANY REGISTRATION NUMBER SC503447

BLACK CHERRY CATERING LTD

UNAUDITED ABBREVIATED ACCOUNTS

31 August 2016

C A CAMERON ACA
Chartered Accountants
Opera Close
22B Court Street
Haddington
East Lothian
EH41 3JA

BLACK CHERRY CATERING LTD

CHARTERED ACCOUNTANTS'S REPORT TO THE MEMBERS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BLACK CHERRY CATERING LTD

PERIOD ENDED 31 AUGUST 2016

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the abbreviated accounts of Black Cherry Catering Ltd for the Period ended 31 August 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of Black Cherry Catering Ltd, as a body, in accordance with the terms of my engagement letter dated 27 May 2016. My work has been undertaken solely to prepare for your approval the abbreviated accounts of Black Cherry Catering Ltd and state those matters that I have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Black Cherry Catering Ltd and its Board of Directors, as a body, for my work or for this report.

It is your duty to ensure that Black Cherry Catering Ltd has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Black Cherry Catering Ltd. You consider that Black Cherry Catering Ltd is exempt from the statutory audit requirement for the Period.

I have not been instructed to carry out an audit or a review of the abbreviated accounts of Black Cherry Catering Ltd. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory abbreviated accounts.

C A CAMERON ACA Chartered Accountants

Opera Close 22B Court Street Haddington East Lothian EH41 3JA

12 January 2017

BLACK CHERRY CATERING LTD
ABBREVIATED BALANCE SHEET
31 August 2016

	Note	£	2016 £
FIXED ASSETS	**2**		
Intangible assets			**10,000**
CURRENT ASSETS			
Stocks		**320**	
Debtors		**925**	
Cash at bank and in hand		**3,985**	
		5,230	
CREDITORS: Amounts falling due within one year		**13,395**	
NET CURRENT LIABILITIES			**(8,165)**
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,835**
CAPITAL AND RESERVES			
Called up equity share capital	**3**		**2**
Profit and loss account			**1,833**
SHAREHOLDERS' FUNDS			**1,835**

For the Period ended 31 August 2016 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 Period 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 applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 12 January 2017 , and are signed on their behalf by:

Keith Swinburne Director

Company Registration Number: SC503447

BLACK CHERRY CATERING LTD
NOTES TO THE ABBREVIATED ACCOUNTS
PERIOD ENDED 31 AUGUST 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents monies received (excluding value added tax) from bar sales and other activities.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill-Straight line over three years

Stocks

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

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. FIXED ASSETS

	Intangible Assets £
COST	
Additions	**15,000**
At 31 August 2016	**15,000**
DEPRECIATION	
Charge for Period	**5,000**
At 31 August 2016	**5,000**
NET BOOK VALUE	
At 31 August 2016	**10,000**
At 31 August 2015	–

3. SHARE CAPITAL

Allotted, called up and fully paid:

	No.	£
Ordinary shares of £ 1 each	**2**	**2**

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.