REGISTERED NUMBER: SC511403 (Scotland)

Unaudited Financial Statements for the Year Ended 31 July 2018

for

Rustico Catering Group Ltd

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for the Year Ended 31 July 2018

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Company Information
for the Year Ended 31 July 2018

DIRECTORS:	Mrs M Zecchino Miss L Zecchino E Zecchino
SECRETARY:	Mrs M Zecchino
REGISTERED OFFICE:	16 Grantlea Terrace Mount Vernon Glasgow G32 9J
REGISTERED NUMBER:	SC511403 (Scotland)

Balance Sheet
31 July 2018

	Notes	31.7.18 £	31.7.17 £
FIXED ASSETS			
Intangible assets	4	594	1,137
Tangible assets	5	278,669	303,852
		279,263	304,989
CURRENT ASSETS			
Debtors	6	7,052	6,350
Cash at bank and in hand		18,100	13,809
		25,152	20,159
CREDITORS			
Amounts falling due within one year	7	(322,477)	(378,383)
NET CURRENT LIABILITIES		(297,325)	(358,224)
TOTAL ASSETS LESS CURRENT LIABILITIES		(18,062)	(53,235)
CAPITAL AND RESERVES			
Called up share capital		7	7
Retained earnings		(18,069)	(53,242)
SHAREHOLDERS' FUNDS		(18,062)	(53,235)

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

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

The directors acknowledge their 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 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 30 August 2018 and were signed on its behalf by:

Mrs M Zecchino - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Rustico Catering Group Ltd is a private company, limited by shares , registered in Scotland. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
The turnover shown in the profit and loss account represents revenue recognised by the company in respect income due for the accounting period, exclusive of value added tax.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of three years.

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

Land and buildings	- 6.25% on cost
Plant and machinery etc	- 33% on cost and 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2017 - 10) .

4. INTANGIBLE FIXED ASSETS

	Other intangible assets £
COST	
At 1 August 2017 and 31 July 2018	1,780
AMORTISATION	
At 1 August 2017	643
Charge for year	543
At 31 July 2018	1,186
NET BOOK VALUE	
At 31 July 2018	594
At 31 July 2017	1,137

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 August 2017	319,426	46,899	366,325
Additions	-	4,312	4,312
Disposals	-	(750)	(750)
At 31 July 2018	319,426	50,461	369,887
DEPRECIATION			
At 1 August 2017	48,844	13,629	62,473
Charge for year	18,803	9,942	28,745
At 31 July 2018	67,647	23,571	91,218
NET BOOK VALUE			
At 31 July 2018	251,779	26,890	278,669
At 31 July 2017	270,582	33,270	303,852

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18 £	31.7.17 £
Trade debtors	5,256	3,628
Other debtors	1,796	2,722
	7,052	6,350

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Trade creditors	-	(1)
Taxation and social security	24,593	15,188
Other creditors	297,884	363,196
	322,477	378,383

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.