

Registered number
08555228

V & L CATERING LTD

Filleted Accounts

30 June 2017

V & L CATERING LTD**Registered number:** 08555228**Balance Sheet****as at 30 June 2017**

	Notes	2017	2016
		£	£
Fixed assets			
Tangible assets	2	8,812	10,368
Current assets			
Stocks		900	750
Debtors	3	952	870
Cash at bank and in hand		5,699	2,948
		<u>7,551</u>	<u>4,568</u>
Creditors: amounts falling due within one year	4	(15,823)	(14,616)
Net current liabilities		<u>(8,272)</u>	<u>(10,048)</u>
Net assets		<u><u>540</u></u>	<u><u>320</u></u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		440	220
Shareholders' funds		<u><u>540</u></u>	<u><u>320</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Chi Cuong Voang

Director

Approved by the board on 21 March 2018

V & L CATERING LTD

Notes to the Accounts

for the year ended 30 June 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2016	17,564
At 30 June 2017	<u>17,564</u>
Depreciation	
At 1 July 2016	7,196
Charge for the year	<u>1,556</u>
At 30 June 2017	<u>8,752</u>
Net book value	
At 30 June 2017	<u>8,812</u>
At 30 June 2016	<u>10,368</u>

3 Debtors

2017

2016

	£	£
Other debtors	952	870

4 Creditors: amounts falling due within one year	2017	2016
	£	£
Taxation and social security costs	2,027	1,773
Other creditors	13,796	12,843
	15,823	14,616

5 Other information

V & L CATERING LTD is a private company limited by shares and incorporated in England. Its registered office is:

244 Stockport Road West
Bredbury
Stockport
SK6 2AN

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.