

**REGISTERED NUMBER: 00654636**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016  
FOR  
190 CATERERS LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**190 CATERERS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**DIRECTORS:** P. Karamani  
J. Karamani  
D. Karamani

**SECRETARY:** J. Karamani

**REGISTERED OFFICE:** Global House  
303 Ballards Lane  
London  
N12 8NP

**REGISTERED NUMBER:** 00654636

**ACCOUNTANTS:** Pittalis Gilchrist LLP  
Chartered Certified Accountants  
Global House  
303 Ballards Lane  
London  
N12 8NP

**BALANCE SHEET**  
**30 SEPTEMBER 2016**

	Notes	30.9.16 £	£	30.9.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		566		708
Investment property	5		<u>3,120,000</u>		<u>960,500</u>
			<u>3,120,566</u>		<u>961,208</u>
<b>CURRENT ASSETS</b>					
Debtors	6	-		4,137	
Cash at bank		<u>139,544</u>		<u>86,835</u>	
		<u>139,544</u>		<u>90,972</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>149,649</u>		<u>102,214</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(10,105)</u>		<u>(11,242)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>3,110,461</u>		<u>949,966</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>431,900</u>		<u>-</u>
<b>NET ASSETS</b>			<u><u>2,678,561</u></u>		<u><u>949,966</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			300		300
Retained earnings			<u>2,678,261</u>		<u>949,666</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>2,678,561</u></u>		<u><u>949,966</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 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 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.
- (b)

**BALANCE SHEET - continued  
30 SEPTEMBER 2016**

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 17 May 2017 and were signed on its behalf by:

D. Karamani - Director

J. Karamani - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**1. STATUTORY INFORMATION**

190 Caterers Limited is a private company, limited by shares, registered in Not specified/Other. 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 as modified by the revaluation of certain assets.

**Turnover**

Turnover represents rental income received from the investment properties. Rents are recognised up to the year end date.

**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

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**Deferred tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 October 2015	
and 30 September 2016	<u>3,309</u>
<b>DEPRECIATION</b>	
At 1 October 2015	2,601
Charge for year	<u>142</u>
At 30 September 2016	<u>2,743</u>
<b>NET BOOK VALUE</b>	
At 30 September 2016	<u>566</u>
At 30 September 2015	<u>708</u>

**5. INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
At 1 October 2015	1,040,500
Revaluations	<u>2,159,500</u>
At 30 September 2016	<u>3,200,000</u>
<b>DEPRECIATION</b>	
At 1 October 2015	
and 30 September 2016	<u>80,000</u>
<b>NET BOOK VALUE</b>	
At 30 September 2016	<u>3,120,000</u>
At 30 September 2015	<u>960,500</u>

Cost or valuation at 30 September 2016 is represented by:

	£
Valuation in 2016	2,159,500
Cost	<u>1,040,500</u>
	<u>3,200,000</u>

In the opinion of the directors the value of the investment property as at the balance sheet date was in the region of £3.2m.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.16 £	30.9.15 £
Prepayments	<u>-</u>	<u>4,137</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.16	30.9.15
	£	£
Rent deposit account	34,566	34,566
Tax	19,779	19,488
PAYE	-	19
Directors' current accounts	5,649	6,081
Deferred income	84,495	37,500
Accrued expenses	5,160	4,560
	<u>149,649</u>	<u>102,214</u>

8. **CONTINGENT LIABILITIES**

The company has no contingent liabilities as at 30 September 2016 or 30 September 2015.

9. **RELATED PARTY DISCLOSURES**

At the year end the company owed to the directors £5,649 (2015 £6,081).

10. **ULTIMATE CONTROLLING PARTY**

This company is under control its shareholders who are also directors of the company.

11. **FIRST YEAR ADOPTION**

These financial statements for the year ended 30 September 2016 are the first financial statements that comply with FRS 102. The date of transition is the 1 October 2014. The transition to FRS 102 has resulted in a small number of changes in accounting policies to those used previously. The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.



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.