Registered number
08100715

Hillside Catering Ltd

Filleted Accounts

30 September 2020

Hillside Catering Ltd

Registered number: 08100715

Balance Sheet

as at 30 September 2020

	Notes		2020		2019
			£		£
Fixed assets					
Tangible assets	4		-		29,419
Current assets					
Stocks		-		11,000	
Debtors	5	172,153		47,099	
Cash at bank and in hand		557		7,011	
		172,710		65,110	
Creditors: amounts falling due within one year	6	(55,824)		(80,265)	
Net current assets/(liabilities)			116,886		(15,155)
Net assets			116,886		14,264
Capital and reserves					
Called up share capital			100		100
Profit and loss account			116,786		14,164
Shareholders' funds			116,886		14,264

The directors are 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 directors acknowledge their 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.

Jody Styles

Director

Approved by the board on 23 November 2020

Hillside Catering Ltd

Notes to the Accounts

for the period from 1 July 2019 to 30 September 2020

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).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

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:

Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance

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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2020	2019
	Number	**Number**
Average number of persons employed by the company	12	12

3 Intangible fixed assets

	£
Goodwill:	
Cost	
At 1 July 2019	20,000
Disposals	(20,000)
At 30 September 2020	-
Amortisation	
At 1 July 2019	20,000
On disposals	(20,000)
At 30 September 2020	-
Net book value	
At 30 September 2020	-

Goodwill has been written off in equal annual instalments over its estimated economic life of 5 years.

4 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 July 2019	130,830	4,390	135,220
Disposals	(130,830)	(4,390)	(135,220)
At 30 September 2020	-	-	-

Depreciation			
At 1 July 2019	102,331	3,470	105,801
Charge for the period	(102,331)	-	(102,331)
On disposals	-	(3,470)	(3,470)
At 30 September 2020	-	-	-
Net book value			
At 30 September 2020	-	-	-
At 30 June 2019	28,499	920	29,419

5 Debtors

	2020	2019
	£	£
Trade debtors	36,091	43,036
Other debtors	136,062	4,063
	172,153	47,099

6 Creditors: amounts falling due within one year

	2020	2019
	£	£
Taxation and social security costs	55,432	23,847
Other creditors	392	56,418
	55,824	80,265

7 Controlling party

The directors each own 50% of the issued share capital and therefore there is no ultimate controlling party.

8 Other information

Hillside Catering Ltd is a private company limited by shares and incorporated in England. Its registered office is:

23 Langley Hill
Kings Langley
Hertfordshire
WD4 9HA