

Registration number: 06180406

Jacaranda Catering Limited

Unaudited Abbreviated Accounts
for the Year Ended 31 July 2008

Niall McConkey FCCA, AIMS Accountants
Unit 4 Ardington Courtyard
Roke Lane
Witley
Godalming
Surrey
GU8 5NF

FRIDAY



A13 27/02/2009 261
COMPANIES HOUSE

Jacaranda Catering Limited
Contents

Accountants' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3 to 5

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

Accountants' Report to the Directors on the Unaudited Financial Statements of Jacaranda Catering Limited


In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Association of Chartered Certified Accountants and have complied with the ethical guidance laid down by the Association relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 July 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.


Niall McConkey FCCA, AIMS Accountants

Date: 17/2/09

Unit 4 Ardington Courtyard
Roke Lane
Witley
Godalming
Surrey
GU8 5NF

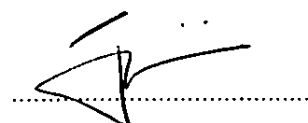
Jacaranda Catering Limited
Abbreviated Balance Sheet as at 31 July 2008

		2008
	Note	£
Fixed assets		
Intangible assets	2	957,160
Tangible assets	2	<u>56,166</u>
		1,013,326
Current assets		
Debtors		135,516
Cash at bank and in hand		<u>484,482</u>
		619,998
Creditors: Amounts falling due within one year		<u>(349,427)</u>
Net current assets		<u>270,571</u>
Total assets less current liabilities		1,283,897
Creditors: Amounts falling due after more than one year		<u>(1,233,111)</u>
Net assets		<u>50,786</u>
Capital and reserves		
Called up share capital	3	300
Profit and loss reserve		<u>50,486</u>
Shareholders' funds		<u>50,786</u>

For the financial year ended 31 July 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 17/2/09 and signed on its behalf by:



Mr J Williams
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Jacaranda Catering Limited

Notes to the abbreviated accounts for the Year Ended 31 July 2008

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Goodwill	20% straight line basis
----------	-------------------------

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% reducing balance basis
Fixtures and fittings	25% reducing balance basis
Office equipment	25% reducing balance basis
Plant and machinery	25% reducing balance basis
Motor vehicles	25% reducing balance basis

Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities.

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Operating leases

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme.

Jacaranda Catering Limited

Notes to the abbreviated accounts for the Year Ended 31 July 2008

..... continued

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
Additions	1,196,450	85,098	1,281,548
Disposals	-	(7,658)	(7,658)
As at 31 July 2008	<u>1,196,450</u>	<u>77,440</u>	<u>1,273,890</u>
Depreciation			
Charge for the year	<u>239,290</u>	<u>21,274</u>	<u>260,564</u>
Net book value			
As at 31 July 2008	<u>957,160</u>	<u>56,166</u>	<u>1,013,326</u>

3 Share capital

	2008 £
Authorised	
Equity	
1,000 Ordinary shares of £1 each	<u>1,000</u>
Allotted, called up and fully paid	
Equity	
300 Ordinary shares of £1 each	<u>300</u>

Jacaranda Catering Limited
Notes to the abbreviated accounts for the Year Ended 31 July 2008

..... *continued*

4 Related parties

Related party transactions

Note 9 Creditors: amounts falling due after more than one year, totalling £1,233,111, consists entirely of amounts owed to the directors of the company and are not considered to be payable upon demand.