

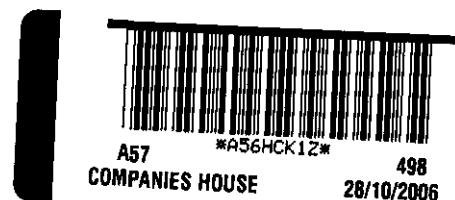
**CELTIC CATERING AND BAR SERVICES UK LIMITED**

**ABBREVIATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2004**

**Registered no. 4133658**

*CLAY SHAW BUTLER  
CHARTERED ACCOUNTANTS  
24 LAMMAS STREET  
CARMARTHEN  
CARMARTHENSHIRE  
SA31 3AL*



# **CELTIC CATERING AND BAR SERVICES UK LIMITED**

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# CELTIC CATERING AND BAR SERVICES UK LIMITED

## ABBREVIATED BALANCE SHEET AT 31 DECEMBER 2004

	Note	2004 £	2003 £
<b>FIXED ASSETS</b>	2		
Tangible assets		2,468	11,830
<b>CURRENT ASSETS</b>			
Stocks	30	2,555	
Debtors	16,808	5,679	
Cash at bank and in hand	7,646	2,625	
	24,484	10,859	
<b>CREDITORS</b>			
Amounts falling due within one year	(42,477)	(39,237)	
<b>NET CURRENT LIABILITIES</b>		(17,993)	(28,378)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(15,525)	(16,548)
<b>CREDITORS</b>			
Amounts falling due after more than one year	-	-	(3,158)
<b>NET LIABILITIES</b>		(15,525)	(19,706)
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		(15,625)	(19,806)
<b>SHAREHOLDERS' FUNDS</b>		(15,525)	(19,706)

The director is satisfied that the company was entitled to exemption under subsection (1) of section 249A of the Companies Act 1985 and that no member or members have requested an audit pursuant to subsection (2) of section 249B in relation to the accounts for the financial year.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with section 221; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial 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 requirements of this Act relating to accounts, 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.

These abbreviated accounts were approved by the director on 27/10/06

Miss B Murphy  
Director

The annexed notes form part of these financial statements.

# **CELTIC CATERING AND BAR SERVICES UK LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2004**

### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

#### **Turnover**

The company's turnover represents the value of goods and services supplied to customers during the year.

#### **Basis of Preparation of Financial Statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared in accordance with the Financial Reporting Standard for Small Entities (effective June 2002) under the historical cost convention.

The effect of events in relation to the year ended 31 December 2004 which occurred before the date of approval of the financial statements by the director, have been included in the statements to the extent required to show a true and fair view of the state of affairs at 31 December 2004 and of the results for the year ended on that date.

#### **Depreciation**

Depreciation is provided, after taking account of any grants receivable, to write off the cost of tangible fixed assets over their estimated useful lives using the following rates:

Plant and machinery	- 15% per annum reducing balance
Motor vehicles	- 25% per annum reducing balance

#### **Stocks**

Stocks have been valued at the lower of cost and net realisable value.

# CELTIC CATERING AND BAR SERVICES UK LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2004 (CONT)

### 2. FIXED ASSETS

	<b>Tangible fixed assets £</b>
<b>Cost</b>	
At 1 January 2004	18,107
Additions	-
Revaluations	-
Disposals	(12,233)
Intra group transfers	-
	<hr/>
At 31 December 2004	5,874
	<hr/>
<b>Depreciation</b>	
At 1 January 2004	6,277
Charge for the year	523
Disposals	(3,394)
Revaluations	-
Intra group transfers	-
	<hr/>
At 31 December 2004	3,406
	<hr/>
<b>Net book value</b>	
At 31 December 2004	2,468
	<hr/> <hr/>
<i>At 31 December 2003</i>	<i>11,830</i>
	<hr/> <hr/>

# CELTIC CATERING AND BAR SERVICES UK LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2004 (CONT)

### 3. SHARE CAPITAL

	2004 £	2003 £
Authorised		
100,000 ordinary shares of £1 each	100,000	100,000
	=====	=====
Allotted, called up and fully paid		
100 ordinary shares of £1 each	100	100
	=====	=====

### 4. TRANSACTIONS WITH DIRECTORS

#### Director's overdrawn current account

During the year the director had an overdrawn balance with the company as follows:

	2004 £
Balance outstanding at 1 January 2004	5,375
Maximum balance outstanding during the year	5,375
Balance outstanding at 31 December 2004	3,635
	=====

No interest was charged during the year.

### 5. RELATED PARTIES

Miss Brenda Murphy, the director and shareholder, is also the sole director and shareholder of Carmarthen Mart Cafe Limited and Scooby Snax Diners Limited.

At the Balance Sheet date the following balances were outstanding:

The company owed Scooby Snax Diners Limited £4,067 (2003 - £4,680)  
Carmarthen Mart Cafe Limited owed the company £8,231 (2003 - the company owed Carmarthen Mart Cafe Ltd £4,639)