

**REGISTERED NUMBER: 00985941 (England and Wales)**

**Unaudited Financial Statements**  
**for the Year Ended 31st December 2018**  
**for**  
**DENTONS CATERING EQUIPMENT LIMITED**

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for the year ended 31st December 2018**

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**DENTONS CATERING EQUIPMENT LIMITED**

**Company Information  
for the year ended 31st December 2018**

**DIRECTORS:** M B Nunn  
P G Nunn  
Mrs A J Evans

**SECRETARY:** M B Nunn

**REGISTERED OFFICE:** 2-4 Clapham High Street  
Clapham  
London  
SW4 7UT

**REGISTERED NUMBER:** 00985941 (England and Wales)

**ACCOUNTANTS:** Simpson Wreford & Partners  
Chartered Accountants  
Suffolk House  
George Street  
Croydon  
Surrey  
CR0 0YN

**DENTONS CATERING EQUIPMENT LIMITED (REGISTERED NUMBER: 00985941)**

**Statement of Financial Position  
31st December 2018**

	Notes	31.12.18 £	£	31.12.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		130,425		132,781
<b>CURRENT ASSETS</b>					
Stocks		131,779		125,159	
Debtors	5	1,539,149		2,058,549	
Cash at bank and in hand		<u>591,832</u>		<u>574,096</u>	
		2,262,760		2,757,804	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>585,823</u>		<u>1,096,822</u>	
<b>NET CURRENT ASSETS</b>			<u>1,676,937</u>		<u>1,660,982</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,807,362</u>		<u>1,793,763</u>
<b>PROVISIONS FOR LIABILITIES</b>			<u>7,027</u>		<u>10,982</u>
<b>NET ASSETS</b>			<u><u>1,800,335</u></u>		<u><u>1,782,781</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>1,800,235</u>		<u>1,782,681</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>1,800,335</u></u>		<u><u>1,782,781</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2018 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
- (b) 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.

The notes form part of these financial statements

**Statement of Financial Position - continued**  
**31st December 2018**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 19th September 2019 and were signed on its behalf by:

M B Nunn - Director

**Notes to the Financial Statements  
for the year ended 31st December 2018**

**1. STATUTORY INFORMATION**

Dentons Catering Equipment Limited is a private company, limited by shares, registered in England and Wales. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company continues to trade profitably and the directors monitor cash flow on a regular basis and believe that the business has sufficient resources for the foreseeable future. As a result, the going concern basis of accounting has been adopted.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- at varying rates on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on net book value
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Notes to the Financial Statements - continued  
for the year ended 31st December 2018

2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 26 (2017 - 29) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1st January 2018	99,146	49,566	55,636
Additions	5,885	-	-
At 31st December 2018	<u>105,031</u>	<u>49,566</u>	<u>55,636</u>
<b>DEPRECIATION</b>			
At 1st January 2018	33,180	45,835	50,579
Charge for year	3,593	933	1,264
At 31st December 2018	<u>36,773</u>	<u>46,768</u>	<u>51,843</u>
<b>NET BOOK VALUE</b>			
At 31st December 2018	<u>68,258</u>	<u>2,798</u>	<u>3,793</u>
At 31st December 2017	<u>65,966</u>	<u>3,731</u>	<u>5,057</u>

Notes to the Financial Statements - continued  
for the year ended 31st December 2018

4. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1st January 2018	62,145	227,962	494,455
Additions	18,670	-	24,555
At 31st December 2018	<u>80,815</u>	<u>227,962</u>	<u>519,010</u>
<b>DEPRECIATION</b>			
At 1st January 2018	17,981	214,099	361,674
Charge for year	17,655	3,466	26,911
At 31st December 2018	<u>35,636</u>	<u>217,565</u>	<u>388,585</u>
<b>NET BOOK VALUE</b>			
At 31st December 2018	<u>45,179</u>	<u>10,397</u>	<u>130,425</u>
At 31st December 2017	<u>44,164</u>	<u>13,863</u>	<u>132,781</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Trade debtors	1,425,603	1,923,713
Amounts owed by group undertakings	108,364	105,043
Other debtors	230	2,125
Prepayments	4,952	27,668
	<u>1,539,149</u>	<u>2,058,549</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Trade creditors	272,064	543,164
Tax	62,895	59,679
Social security and other taxes	22,062	31,362
VAT	87,806	107,538
Other creditors	8,265	6,020
Directors' current accounts	51,874	31,162
Accruals and deferred income	80,857	317,897
	<u>585,823</u>	<u>1,096,822</u>



**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Dentons Catering Equipment Limited**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of Financial Position. Readers are cautioned that the Statement of Comprehensive Income and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Dentons Catering Equipment Limited for the year ended 31st December 2018 which comprise the Statement of Income and Retained Earnings, Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Dentons Catering Equipment Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Dentons Catering Equipment Limited and state those matters that we have agreed to state to the Board of Directors of Dentons Catering Equipment Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dentons Catering Equipment Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Dentons Catering Equipment Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Dentons Catering Equipment Limited. You consider that Dentons Catering Equipment Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Dentons Catering Equipment Limited. 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 statutory financial statements.

Simpson Wreford & Partners  
Chartered Accountants  
Suffolk House  
George Street  
Croydon  
Surrey  
CR0 0YN

19th September 2019

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.