

REGISTERED NUMBER: 00985941 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31st December 2017
for
DENTONS CATERING EQUIPMENT LIMITED

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for the year ended 31st December 2017**

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DENTONS CATERING EQUIPMENT LIMITED

**Company Information
for the year ended 31st December 2017**

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

Statement of Financial Position
31st December 2017

	Notes	31.12.17 £	£	31.12.16 £	£
FIXED ASSETS					
Tangible assets	4		132,781		38,609
CURRENT ASSETS					
Stocks		125,159		127,158	
Debtors	5	2,058,549		2,382,481	
Cash at bank and in hand		574,096		638,242	
		<u>2,757,804</u>		<u>3,147,881</u>	
CREDITORS					
Amounts falling due within one year	6	<u>1,096,822</u>		<u>1,478,672</u>	
NET CURRENT ASSETS			<u>1,660,982</u>		<u>1,669,209</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,793,763</u>		<u>1,707,818</u>
PROVISIONS FOR LIABILITIES			<u>10,982</u>		<u>5,340</u>
NET ASSETS			<u><u>1,782,781</u></u>		<u><u>1,702,478</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>1,782,681</u>		<u>1,702,378</u>
SHAREHOLDERS' FUNDS			<u><u>1,782,781</u></u>		<u><u>1,702,478</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2017 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.

Statement of Financial Position - continued
31st December 2017

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 20th September 2018 and were signed on its behalf by:

M B Nunn - Director

**Notes to the Financial Statements
for the year ended 31st December 2017**

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 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.

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 Income Statement, 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 2017

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 29 (2016 - 35) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st January 2017	33,180	49,566	50,564
Additions	65,966	-	5,072
At 31st December 2017	<u>99,146</u>	<u>49,566</u>	<u>55,636</u>
DEPRECIATION			
At 1st January 2017	33,180	44,591	50,443
Charge for year	-	1,244	136
At 31st December 2017	<u>33,180</u>	<u>45,835</u>	<u>50,579</u>
NET BOOK VALUE			
At 31st December 2017	<u>65,966</u>	<u>3,731</u>	<u>5,057</u>
At 31st December 2016	<u>-</u>	<u>4,975</u>	<u>121</u>

Notes to the Financial Statements - continued
for the year ended 31st December 2017

4. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2017	23,241	225,773	382,324
Additions	38,904	2,189	112,131
At 31st December 2017	<u>62,145</u>	<u>227,962</u>	<u>494,455</u>
DEPRECIATION			
At 1st January 2017	5,810	209,691	343,715
Charge for year	12,171	4,408	17,959
At 31st December 2017	<u>17,981</u>	<u>214,099</u>	<u>361,674</u>
NET BOOK VALUE			
At 31st December 2017	<u>44,164</u>	<u>13,863</u>	<u>132,781</u>
At 31st December 2016	<u>17,431</u>	<u>16,082</u>	<u>38,609</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 £	31.12.16 £
Trade debtors	1,923,713	2,315,638
Amounts owed by group undertakings	105,043	43,871
Other debtors	2,125	-
Prepayments	27,668	22,972
	<u>2,058,549</u>	<u>2,382,481</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 £	31.12.16 £
Trade creditors	543,164	761,308
Tax	59,679	187,315
Social security and other taxes	31,362	22,830
VAT	107,538	216,045
Other creditors	6,020	2,400
Directors' current accounts	31,162	16,009
Accruals and deferred income	317,897	272,765
	<u>1,096,822</u>	<u>1,478,672</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 2017 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

25th September 2018

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.