REGISTERED NUMBER: 02763864 (England and Wales)

# UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 30 JUNE 2019

# FOR

# PEAR TREE CATERING SERVICES LIMITED


ESW Chartered Accountants
162-164 High Street
Rayleigh
Essex
SS6 7BS

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## FOR THE YEAR ENDED 30 JUNE 2019

# PEAR TREE CATERING SERVICES LIMITED

## COMPANY INFORMATION
## FOR THE YEAR ENDED 30 JUNE 2019

| | |
|---|---|
| **DIRECTOR:** | Miss A M E Cobbold |
| **REGISTERED OFFICE:** | 22 St Marks Road<br>Hadleigh<br>Essex<br>SS7 2PU |
| **REGISTERED NUMBER:** | 02763864 (England and Wales) |
| **ACCOUNTANTS:** | ESW Chartered Accountants<br>162-164 High Street<br>Rayleigh<br>Essex<br>SS6 7BS |

## BALANCE SHEET
## 30 JUNE 2019

| | Notes | 2019 £ | 2018 £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 4 | 10,069 | 136 |
| | | | |
| **CURRENT ASSETS** | | | |
| Stocks | | 175 | - |
| Cash at bank and in hand | | 793 | 140 |
| | | 968 | 140 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 5 | (53,263) | (31,404) |
| **NET CURRENT LIABILITIES** | | (52,295) | (31,264) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | (42,226) | (31,128) |
| | | | |
| **PROVISIONS FOR LIABILITIES** | 6 | - | (26) |
| **NET LIABILITIES** | | (42,226) | (31,154) |
| | | | |
| **CAPITAL AND RESERVES** | | | |
| Called up share capital | 7 | 99 | 99 |
| Retained earnings | 8 | (42,325) | (31,253) |
| **SHAREHOLDERS' FUNDS** | | (42,226) | (31,154) |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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



continued...

**BALANCE SHEET - continued**
**30 JUNE 2019**

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 Income Statement has not been delivered.

The financial statements were approved by the director on 18 July 2019 and were signed by:

Miss A M E Cobbold - Director

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 30 JUNE 2019**

## 1. STATUTORY INFORMATION

Pear Tree Catering Services 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.

**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.

| | |
|---|---|
| Plant and machinery | - 25% on reducing balance |
| Fixtures and fittings | - 25% on reducing balance |
| Computer equipment | - 25% on cost |

**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 balance sheet date.

**Deferred tax**
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2018 - 1 ) .



continued...

## 4. TANGIBLE FIXED ASSETS

| | Plant and machinery | Fixtures and fittings | Computer equipment | Totals |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **COST** | | | | |
| At 1 July 2018 | - | - | 273 | 273 |
| Additions | 6,140 | 6,263 | 96 | 12,499 |
| At 30 June 2019 | 6,140 | 6,263 | 369 | 12,772 |
| **DEPRECIATION** | | | | |
| At 1 July 2018 | - | - | 137 | 137 |
| Charge for year | 1,535 | 939 | 92 | 2,566 |
| At 30 June 2019 | 1,535 | 939 | 229 | 2,703 |
| **NET BOOK VALUE** | | | | |
| At 30 June 2019 | 4,605 | 5,324 | 140 | 10,069 |
| At 30 June 2018 | - | - | 136 | 136 |

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 | 2018 |
|---|---|---|
| | £ | £ |
| Other creditors | 53,263 | 31,404 |

## 6. PROVISIONS FOR LIABILITIES

| | 2019 | 2018 |
|---|---|---|
| | £ | £ |
| Deferred tax | - | 26 |

| | Deferred tax |
|---|---|
| | £ |
| Balance at 1 July 2018 | 26 |
| Accelerated Capital Allowances | (26) |
| Balance at 30 June 2019 | - |

## 7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

| Number: | Class: | Nominal value: | 2019 | 2018 |
|---|---|---|---|---|
| | | | £ | £ |
| 99 | Ordinary | £1 | 99 | 99 |



continued...

## 8. RESERVES

| | Retained earnings £ |
|---|---|
| At 1 July 2018 | (31,253) |
| Deficit for the year | (11,072) |
| At 30 June 2019 | (42,325) |

## 9. RELATED PARTY DISCLOSURES

Other creditors include a loan due to the company directors. The amount outstanding at the balance sheet date amounted to £52,543 (2018 : £30,804).