REGISTERED NUMBER: 03749370 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Pointer Catering Limited

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Pointer Catering Limited

Company Information
for the Year Ended 31 March 2021

DIRECTORS:	Mrs C Cardwell J Thompson
REGISTERED OFFICE:	60 High Street Great Eccleston Preston Lancashire PR3 0YB
REGISTERED NUMBER:	03749370 (England and Wales)

Balance Sheet
31 March 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Intangible assets	4		52,450		52,450
Tangible assets	5		28,308		22,988
			80,758		75,438
CURRENT ASSETS					
Stocks		3,000		5,350	
Debtors	6	7,136		7,385	
Prepayments and accrued income		1,629		1,666	
Cash at bank		90,026		78,213	
		101,791		92,614	
CREDITORS					
Amounts falling due within one year	7	57,329		46,825	
NET CURRENT ASSETS			44,462		45,789
TOTAL ASSETS LESS CURRENT LIABILITIES			125,220		121,227
PROVISIONS FOR LIABILITIES			5,188		4,135
NET ASSETS			120,032		117,092
CAPITAL AND RESERVES					
Called up share capital			50,004		50,004
Retained earnings			70,028		67,088
SHAREHOLDERS' FUNDS			120,032		117,092

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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

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Balance Sheet - continued
31 March 2021

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12 July 2021 and were signed on its behalf by:

Mrs C Cardwell - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Pointer Catering 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.

Goodwill
Goodwill is carried at its original purchase cost. In the opinion of the director, this is a fair reflection of the current value of goodwill.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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 10% straight line
Fixtures and equipment 15% reducing balance
Motor vehicles 25% 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 balance sheet date.

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2. **ACCOUNTING POLICIES - continued**

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 13 (2020 - 14) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2020 and 31 March 2021	52,450
NET BOOK VALUE	
At 31 March 2021	52,450
At 31 March 2020	52,450

5. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020	43,356	98,374	34,025	175,755
Additions	-	11,266	-	11,266
At 31 March 2021	43,356	109,640	34,025	187,021
DEPRECIATION				
At 1 April 2020	43,356	83,460	25,951	152,767
Charge for year	-	3,927	2,019	5,946
At 31 March 2021	43,356	87,387	27,970	158,713
NET BOOK VALUE				
At 31 March 2021	-	22,253	6,055	28,308
At 31 March 2020	-	14,914	8,074	22,988

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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	228	3,736
VAT	6,908	3,649
	7,136	7,385

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	15,981	12,768
Tax	11,427	11,656
Social security and other taxes	3,009	1,942
Directors' current accounts	-	1,141
Directors' loan accounts	20,851	12,909
Accruals and deferred income	6,061	6,409
	57,329	46,825

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.