

Registered number: 10529922

**BLUEPRINT CATERING SERVICES LIMITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 AUGUST 2018**



**BLUEPRINT CATERING SERVICES LIMITED**  
**REGISTERED NUMBER: 10529922**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2018**

	Note	2018 £	2017 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	8,391	1
Cash at bank and in hand	5	4,992	-
		<u>13,383</u>	<u>1</u>
Creditors: amounts falling due within one year	6	(22,932)	-
<b>Net current (liabilities)/assets</b>		<u>(9,549)</u>	<u>1</u>
<b>Total assets less current liabilities</b>		<u>(9,549)</u>	<u>1</u>
<b>Net (liabilities)/assets</b>		<u>(9,549)</u>	<u>1</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(9,550)	-
		<u>(9,549)</u>	<u>1</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

  
 .....  
**E A Hutton**  
 Director

Date: 17.12.2018

The notes on pages 2 to 4 form part of these financial statements.

# BLUEPRINT CATERING SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018

### 1. General information

Blueprint Catering Services Limited is a private limited company by share capital and incorporated in England and Wales. The address of the registered office and principal place of business is Coventon Road, Aylesbury, Buckinghamshire, HP19 9JL.

The principal activity of the Company is the provision of catering services.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

#### 2.2 Going concern

The company made a loss of £9,550 for the year and as at 31 August 2018 the company had net liabilities of £9,549.

The Hub Kitchen will cease to trade from 5 April 2019 and so the financial statements are prepared on a break-up basis. The Hub Kitchen is budgeting a surplus of approximately £11,000 for the period from 1 September 2018 to the date of cessation. The directors are confident that all external debts will be paid as they fall due.

#### 2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

#### 2.4 Finance costs

Finance costs are charged to the Statement of comprehensive income over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

## BLUEPRINT CATERING SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2018

#### 2. Accounting policies (continued)

##### 2.5 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 3. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2017 - £NIL).

The average monthly number of employees, including directors, during the year was 0 (2017 - 0).

All staff are employed by Aspire Schools, the parent company. Costs are recharged to Blueprint Catering Services Limited.

#### 4. Debtors

	2018 £	2017 £
Trade debtors	8,390	-
Other debtors	1	1
	<u>8,391</u>	<u>1</u>

#### 5. Cash and cash equivalents

	2018 £	2017 £
Cash at bank and in hand	4,992	-
	<u>4,992</u>	<u>-</u>

**BLUEPRINT CATERING SERVICES LIMITED**



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018**

**6. Creditors: Amounts falling due within one year**

	2018 £	2017 £
Other creditors	22,932	-
	<u>22,932</u>	<u>-</u>

**7. Related party transactions**

The company has taken advantage of the exemptions within FRS 102 not to report related party transactions with group companies on the grounds that consolidated financial statements are prepared by the parent company and are publicly available.

The parent of both the largest and smallest group for which group accounts including Blueprint Catering Services Limited are drawn are up is Aspire Schools (company number 10385281). Copies of these accounts may be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.

**8. Controlling party**

The immediate and ultimate parent company and controlling party is the Aspire Schools, a private limited company by guarantee without share capital.

**9. Auditors' information**

The auditors' report on the financial statements for the year ended 31 August 2018 was unqualified.

In their report, the auditors emphasised that following matter without qualifying their report:  
We draw attention to note 2.2 in the financial statements, which states that the basis of preparation of these financial statements is on a break-up basis. As such, these accounts have not been prepared on a going concern basis. Our opinion is not modified in respect of this matter.

The audit report was signed on 18/12/18 by Darren O'Connor BSc (Hons) FCCA ACA (Senior statutory auditor) on behalf of James Cowper Kreston.