

COMPANY REGISTRATION NUMBER 4526607

ANDY GAYLE (MB) SERVICES LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR
30 SEPTEMBER 2016



CHARTWELLS ACCOUNTANTS LIMITED

Chartered Certified Accountants
Chartwells House
1 St Josephs Court
Trindle Road
Dudley
West Midlands
DY2 7AU

ANDY GAYLE (MB) SERVICES LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 SEPTEMBER 2016

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ANDY GAYLE (MB) SERVICES LIMITED

ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2016

	Note	2016 £	2015 £
FIXED ASSETS	2		
Intangible assets		24,552	26,784
Tangible assets		<u>23,588</u>	<u>33,455</u>
		48,140	60,239
CURRENT ASSETS			
Stocks		28,897	22,971
Debtors		38,955	52,023
Cash at bank and in hand		<u>135,709</u>	<u>145,068</u>
		203,561	220,062
CREDITORS: Amounts falling due within one year		<u>113,492</u>	<u>125,711</u>
NET CURRENT ASSETS		<u>90,069</u>	<u>94,351</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		138,209	154,590
PROVISIONS FOR LIABILITIES		<u>3,251</u>	<u>4,918</u>
		<u>134,958</u>	<u>149,672</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	2	2
Profit and loss account		<u>134,956</u>	<u>149,670</u>
SHAREHOLDERS' FUNDS		<u>134,958</u>	<u>149,672</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 5 form part of these abbreviated accounts.

ANDY GAYLE (MB) SERVICES LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 SEPTEMBER 2016

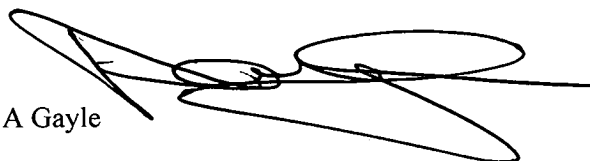
For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 20 March 2017, and are signed on their behalf by:

A handwritten signature in black ink, appearing to be 'A Gayle', with a large, loopy flourish extending from the end.

Mr A Gayle

Company Registration Number: 4526607

ANDY GAYLE (MB) SERVICES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	-	4% Straight Line
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Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	-	10% Straight Line
Fixtures & Fittings	-	10% Straight Line
Motor Vehicles	-	20% Straight Line
Equipment	-	25% Straight Line

Stocks

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

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

ANDY GAYLE (MB) SERVICES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES *(continued)*

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

One director is accruing benefits under a money purchase scheme (2015 - one).

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

ANDY GAYLE (MB) SERVICES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 October 2015 and 30 September 2016	<u>55,800</u>	<u>154,827</u>	<u>210,627</u>
DEPRECIATION			
At 1 October 2015	29,016	121,372	150,388
Charge for year	<u>2,232</u>	<u>9,867</u>	<u>12,099</u>
At 30 September 2016	<u>31,248</u>	<u>131,239</u>	<u>162,487</u>
NET BOOK VALUE			
At 30 September 2016	<u>24,552</u>	<u>23,588</u>	<u>48,140</u>
At 30 September 2015	<u>26,784</u>	<u>33,455</u>	<u>60,239</u>

3. SHARE CAPITAL**Authorised share capital:**

	2016 £	2015 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2016 No.	£	2015 No.	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

ANDY GAYLE (MB) SERVICES LIMITED**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE
DIRECTORS ON THE PREPARATION OF THE UNAUDITED
STATUTORY ACCOUNTS OF ANDY GAYLE (MB) SERVICES LIMITED****YEAR ENDED 30 SEPTEMBER 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Andy Gayle (MB) Services Limited for the year ended 30 September 2016 which comprise the Balance Sheet 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the Board of Directors of Andy Gayle (MB) Services Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Andy Gayle (MB) Services Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Andy Gayle (MB) Services Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Andy Gayle (MB) Services Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Andy Gayle (MB) Services Limited. You consider that Andy Gayle (MB) Services 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 abbreviated accounts of Andy Gayle (MB) Services 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 abbreviated accounts.



CHARTWELLS ACCOUNTANTS LIMITED
Chartered Certified Accountants

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20 March 2017