Registration number: 06205321

Gayatri Engineering & Consulting Services Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 30 April 2017

MG Contractor Services Ltd
Chartered Accountants
166 College Road
Harrow
Middlesex
HA1 1BH

Gayatri Engineering & Consulting Services Ltd

Contents

Company Information	1
Accountants' Report	2
Balance Sheet	3
Notes to the Financial Statements	4 to 7

Gayatri Engineering & Consulting Services Ltd

Company Information

Director	Mr Anujkumar Bhat
Registered office	24 Hilbert Road Sutton Surrey SM3 9TF
Accountants	MG Contractor Services Ltd Chartered Accountants 166 College Road Harrow Middlesex HA1 1BH

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Gayatri Engineering & Consulting Services Ltd for the Year Ended 30 April 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Gayatri Engineering & Consulting Services Ltd for the year ended 30 April 2017 as set out on pages 3 to 7 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 at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the Board of Directors of Gayatri Engineering & Consulting Services Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Gayatri Engineering & Consulting Services Ltd and state those matters that we have agreed to state to the Board of Directors of Gayatri Engineering & Consulting Services Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gayatri Engineering & Consulting Services Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Gayatri Engineering & Consulting Services Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Gayatri Engineering & Consulting Services Ltd. You consider that Gayatri Engineering & Consulting Services Ltd 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 accounts of Gayatri Engineering & Consulting Services Ltd. 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 accounts.

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MG Contractor Services Ltd
Chartered Accountants
166 College Road
Harrow
Middlesex
HA1 1BH

15 November 2017

Gayatri Engineering & Consulting Services Ltd

(Registration number: 06205321)
Balance Sheet as at 30 April 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	3	950	203
Current assets			
Debtors	4	-	1
Cash at bank and in hand		25,038	22,368
		25,038	22,369
Creditors: Amounts falling due within one year	5	(22,505)	(21,854)
Net current assets		2,533	515
Net assets		3,483	718
Capital and reserves			
Called up share capital		100	100
Profit and loss account		3,383	618
Total equity		3,483	718

For the financial year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 15 November 2017

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Mr Anujkumar Bhat

Director

1 General information

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:
24 Hilbert Road
Sutton
Surrey
SM3 9TF
United Kingdom

These financial statements were authorised for issue by the director on 15 November 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	Straight line 25%

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.
Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 May 2016	540	540
Additions	984	984
At 30 April 2017	1,524	1,524
Depreciation		
At 1 May 2016	337	337
Charge for the year	237	237
At 30 April 2017	574	574
Carrying amount		
At 30 April 2017	950	950
At 30 April 2016	203	203

4 Debtors

	2017 £	2016 £
Other debtors	-	1
Total current trade and other debtors	-	1

5 Creditors

	Note	2017 £	2016 £
Due within one year			
Taxation and social security		6,623	9,080
Other creditors		15,882	12,774
		22,505	21,854

6 Related party transactions

Other related party transactions

During the year the company made the following related party transactions:

Mr Anujkumar Bhat

(Director)

At the balance sheet date the amount due to Mr Anujkumar Bhat was £10,882 (2016 - £6,887).

Mrs. Chinmayi Bhatt

(Shareholder)

At the balance sheet date the amount due to Mrs. Chinmayi Bhatt was £5,000 (2016 - £5,887).

7 Transition to FRS 102

No opening balance adjustments were required on the adoption of FRS102 (section1A).

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.