REGISTERED NUMBER: 09583821 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2017

FOR

A-MARK SERVICES LIMITED

A-MARK SERVICES LIMITED (REGISTERED NUMBER: 09583821)

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FOR THE YEAR ENDED 31 MAY 2017

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2017

DIRECTOR:	Mr M N Weedon
REGISTERED OFFICE:	c/o Cox Costello & Horne Fourth & Fifth Floor 14-15 Lower Grosvenor Place London SW1W 0EX
REGISTERED NUMBER:	09583821 (England and Wales)
ACCOUNTANTS:	Cox Costello & Horne Fourth & Fifth Floor 14-15 Lower Grosvenor Place London SW1W 0EX

BALANCE SHEET
31 MAY 2017

	Notes	31.5.17 £	£	31.5.16 £	£
FIXED ASSETS					
Tangible assets	4		**6,460**		12,730
CURRENT ASSETS					
Debtors	5	**986**		2,147	
Cash in hand		**-**		10	
		986		2,157	
CREDITORS					
Amounts falling due within one year	6	**6,637**		14,830	
NET CURRENT LIABILITIES			**(5,651)**		(12,673)
TOTAL ASSETS LESS CURRENT LIABILITIES			**809**		57
CAPITAL AND RESERVES					
Called up share capital			**10**		10
Retained earnings			**799**		47
SHAREHOLDERS' FUNDS			**809**		57

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 7 January 2018 and were signed by:

Mr M N Weedon - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

A-Mark 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Transition to FRS 102
This the first year that the company has presented its results under FRS 102. The last financial statements under UK GAAP were for the year ended 31 May 2016. The date of transition to FRS 102 was 1 June 2015. There are no transitional adjustments arising from the first time adoption of FRS 102.

Turnover
Turnover comprises revenue recognised by the company in respect of services supplied. Turnover 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.
Plant and machinery etc - 33% on cost

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Financial instruments
a) Debtors
Basic financial assets, including trade and other debtors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method, less any impairment.

b) Creditors
Basic financial liabilities, including trade and other creditors, loans from third parties and loans from related parties, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Such instruments are subsequently carried at amortised cost using the effective interest method, less any impairment.

c) Cash at bank and in hand
Cash and cash equivalents are represented by cash in hand, deposits held at call with financial institutions, and other short-term 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.

d) Interest income
Interest income is recognised in profit or loss using the effective interest method.

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2. **ACCOUNTING POLICIES - continued**

Taxation

The tax expense for the year comprises current and deferred tax.

Tax is recognised in profit or loss except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- the recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Both current and deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 June 2016 and 31 May 2017	**19,000**
DEPRECIATION	
At 1 June 2016	**6,270**
Charge for year	**6,270**
At 31 May 2017	**12,540**
NET BOOK VALUE	
At 31 May 2017	**6,460**
At 31 May 2016	12,730

continued...

4. **TANGIBLE FIXED ASSETS - continued**

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc
	£
COST	
At 1 June 2016 and 31 May 2017	**19,000**
DEPRECIATION	
At 1 June 2016	**6,270**
Charge for year	**6,270**
At 31 May 2017	**12,540**
NET BOOK VALUE	
At 31 May 2017	**6,460**
At 31 May 2016	12,730

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.17	31.5.16
	£	£
Trade debtors	**190**	1,610
Other debtors	**796**	537
	986	2,147

Other debtors include deferred tax of £796 (2016: £537) relating to tangible fixed assets.

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.17	31.5.16
	£	£
Bank overdraft	**1,383**	1,370
Hire purchase contracts	**-**	2,866
Taxation and social security	**4,697**	9,274
Other creditors	**557**	1,320
	6,637	14,830

7. **SECURED DEBTS**

The following secured debts are included within creditors:

	31.5.17	31.5.16
	£	£
Hire purchase contracts	**-**	2,866

The hire purchase contracts are secured by the assets concerned.

8. **RELATED PARTY DISCLOSURES**

At the year end £557 (2016: £1,320) was owed to the director and shareholder Mr M N Weedon.

During the year, total dividends of £15,000 (2016: £34,900) were distributed to the director and shareholder.

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9. ULTIMATE CONTROLLING PARTY

Mr M N Weedon is the controlling party by virtue of his shareholding in the company.

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A-Mark Services Limited for the year ended 31 May 2017 which comprise the Income Statement, 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

This report is made solely to the director of A-Mark Services Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A-Mark Services Limited and state those matters that we have agreed to state to the director of A-Mark Services Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A-Mark Services Limited director for our work or for this report.

It is your duty to ensure that A-Mark Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A-Mark Services Limited. You consider that A-Mark 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 financial statements of A-Mark 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 financial statements.

Cox Costello & Horne
Fourth & Fifth Floor
14-15 Lower Grosvenor Place
London
SW1W 0EX

7 January 2018

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.