

**REGISTERED NUMBER: 08612059 (England and Wales)**

**ABD SERVICES (ENGLAND) LTD**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2017**

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

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FOR THE YEAR ENDED 31ST OCTOBER 2017

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**ABD SERVICES (ENGLAND) LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST OCTOBER 2017**

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**DIRECTOR:** A Davidson

**REGISTERED OFFICE:** Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

**REGISTERED NUMBER:** 08612059 (England and Wales)

**ACCOUNTANTS:** Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

**ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
ABD SERVICES (ENGLAND) LTD**

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**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 Statement of Financial Position. 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 ABD Services (England) Ltd for the year ended 31st October 2017 which comprise the Income Statement, Abridged Statement of Financial Position, 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 ABD Services (England) Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of ABD Services (England) Ltd and state those matters that we have agreed to state to the director of ABD Services (England) Ltd 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 ABD Services (England) Ltd and its director for our work or for this report.

It is your duty to ensure that ABD Services (England) Ltd 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 ABD Services (England) Ltd. You consider that ABD Services (England) 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 financial statements of ABD Services (England) 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 financial statements.

Wags LLP t/a Wagstaffs  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

28th February 2018

ABRIDGED STATEMENT OF FINANCIAL POSITION  
31ST OCTOBER 2017

		2017	2016
	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	5	-	-
Property, plant and equipment	6	<u>144,855</u>	<u>175,464</u>
		<u>144,855</u>	<u>175,464</u>
<b>CURRENT ASSETS</b>			
Debtors		267,029	225,084
Cash at bank		<u>79,607</u>	<u>27,119</u>
		346,636	252,203
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(78,939)</u>	<u>(21,018)</u>
<b>NET CURRENT ASSETS</b>		<u>267,697</u>	<u>231,185</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		412,552	406,649
<b>PROVISIONS FOR LIABILITIES</b>		<u>(27,522)</u>	<u>(33,338)</u>
<b>NET ASSETS</b>		<u>385,030</u>	<u>373,311</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	100	100
Retained earnings		<u>384,930</u>	<u>373,211</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>385,030</u>	<u>373,311</u>

The notes form part of these financial statements

**ABRIDGED STATEMENT OF FINANCIAL POSITION - continued**  
**31ST OCTOBER 2017**

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 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 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.
- (b)

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.

All the members have consented to the preparation of an abridged Statement of Financial Position for the year ended 31st October 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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 28th February 2018 and were signed by:

A Davidson - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2017

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1. **STATUTORY INFORMATION**

ABD Services (England) Ltd 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. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Significant judgements and estimates**

No significant judgements or estimates have had to be made by the directors in preparing these financial statements.

**Revenue**

Revenue represents the total invoice value, excluding value added tax, trade discounts and all other taxes of sales made during the year.

**Revenue recognition**

Revenue is recognised in the profit and loss account at the date the service is provided.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of two years.

**Property, plant and equipment**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
Fixtures and fittings	- 20% on cost and 10% on cost
Motor vehicles	- 20% on cost

**Financial instruments**

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2017

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3. **ACCOUNTING POLICIES - continued**

**Tax**

Tax 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 tax 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the statement of financial position 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 .



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2017

**5. INTANGIBLE FIXED ASSETS**

Totals  
£

**Cost**

At 1st November 2016  
and 31st October 2017

10,000

**Amortisation**

At 1st November 2016  
and 31st October 2017

10,000

**Net book value**

At 31st October 2017

-

At 31st October 2016

-

**6. PROPERTY, PLANT AND EQUIPMENT**

Totals  
£

**Cost**

At 1st November 2016  
and 31st October 2017

255,650

**Depreciation**

At 1st November 2016

80,186

Charge for year

30,609

At 31st October 2017

110,795

**Net book value**

At 31st October 2017

144,855

At 31st October 2016

175,464

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:      Class:

Nominal  
value:

**2017**  
**£**

**2016**  
**£**

100

Ordinary

£1

**100**

100

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 2017

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8. **TRANSITION TO FINANCIAL REPORTING STANDARD 102**

This is the first year that the company has presented its results in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102. The last financial statements under the provisions of UK GAAP were for the year ended 31 October 2016. The date of the transition to Section 1A "Small Entities" of Financial Reporting Standard 102 was 1 November 2015. There has been no effect on the financial statements arising from the transition from UK GAAP as previously reported and Section 1A "Small Entities" of Financial Reporting Standard 102.

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.