REGISTERED NUMBER: 03792415 (England and Wales)

Abbreviated Accounts for the Year Ended 31 March 2016

for

AVOCA SERVICES LIMITED

Contents of the Abbreviated Accounts for the Year Ended 31 March 2016

AVOCA SERVICES LIMITED

Company Information
for the Year Ended 31 March 2016

DIRECTOR:	A Cartwright
SECRETARY:	Ms L Billingham
REGISTERED OFFICE:	Parkway 4 Longbridge Road Trafford Park Manchester M17 1SN
REGISTERED NUMBER:	03792415 (England and Wales)
ACCOUNTANTS:	KMA Associates Chartered Certified Accountants Stirling House 9 Burroughs Gardens Hendon London NW4 4AU
BANKERS:	Barclays Bank plc 63 Stamford New Road Altrincham Cheshire WA14 1DR
SOLICITORS:	Aughton Ainsworth Solicitors 2 Merchants Quay Salford Quays Manchester M50 3XR

Chartered Certified Accountants' Report to the Director on the Unaudited Financial Statements of Avoca Services Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to seven) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Avoca Services Limited for the year ended 31 March 2016 which comprise the Profit and Loss Account, 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 http://www.accaglobal.com/rulebook.

This report is made solely to the director of Avoca Services Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Avoca Services Limited and state those matters that we have agreed to state to the director of Avoca Services Limited in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/factsheet163. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Avoca 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 Avoca Services Limited. You consider that Avoca 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 Avoca 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.

KMA Associates
Chartered Certified Accountants
Stirling House
9 Burroughs Gardens
Hendon
London
NW4 4AU

21 November 2016

Abbreviated Balance Sheet
31 March 2016

	Notes	31.3.16 £	£	31.3.15 £	£
FIXED ASSETS					
Tangible assets	2		**434,336**		459,773
Investments	3		**100**		100
			434,436		459,873
CURRENT ASSETS					
Stocks		**650,418**		327,980	
Debtors		**3,065,646**		3,120,510	
Cash at bank		**58,118**		56,081	
		3,774,182		3,504,571	
CREDITORS					
Amounts falling due within one year	4	**1,318,531**		1,800,509	
NET CURRENT ASSETS			**2,455,651**		1,704,062
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,890,087**		2,163,935
CREDITORS					
Amounts falling due after more than one year	4		**129,523**		7,581
NET ASSETS			**2,760,564**		2,156,354
CAPITAL AND RESERVES					
Called up share capital	5		**100**		100
Profit and loss account			**2,760,464**		2,156,254
SHAREHOLDERS' FUNDS			**2,760,564**		2,156,354

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 March 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 21 November 2016 and were signed by:

A Cartwright - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention
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).

Preparation of consolidated financial statements
The financial statements contain information about Avoca Services Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
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	- 33% on cost
Motor vehicles	- 25% on cost

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

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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 the profit and loss account in the period to which they relate.

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2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 April 2015	**1,875,510**
Additions	**182,000**
Disposals	**(309,775)**
At 31 March 2016	**1,747,735**
DEPRECIATION	
At 1 April 2015	**1,415,737**
Charge for year	**127,342**
Eliminated on disposal	**(229,680)**
At 31 March 2016	**1,313,399**
NET BOOK VALUE	
At 31 March 2016	**434,336**
At 31 March 2015	459,773

3. FIXED ASSET INVESTMENTS

	Investments other than loans
	£
COST	
At 1 April 2015 and 31 March 2016	**100**
NET BOOK VALUE	
At 31 March 2016	**100**
At 31 March 2015	100

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Avoca Motor Products Limited
Nature of business: Wholesaler of motor tyres and battery.

Class of shares:	% holding
Ordinary	100.00

	31.3.16	31.3.15
	£	£
Aggregate capital and reserves	**(1,395,767)**	(1,011,561)
Loss for the year	**(384,206)**	(469,388)

4. CREDITORS

Creditors include an amount of £ 756,813 (31.3.15 - £ 730,930) for which security has been given.

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Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**31.3.16** **£**	31.3.15 £
100	Ordinary	£1	**100**	100

6. ULTIMATE PARENT COMPANY

The company is controlled by Manc Capital Limited, a company incorporated in the British Virgin Islands.