Abbreviated Unaudited Accounts
for the Year Ended 31 March 2016
for
Gerber Landa & Gee Limited
## Contents of the Abbreviated Accounts for the Year Ended 31 March 2016

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<td>4</td>
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</table>
Gerber Landa & Gee Limited

Company Information
for the Year Ended 31 March 2016

DIRECTORS:  
T Hughes  
C Martin  
H C Seddon

REGISTERED OFFICE:  
Pavilion 1,  
Finnieston Business Park,  
Minerva Way  
Glasgow  
Strathclyde  
G3 8AU

REGISTERED NUMBER:  
SC447990 (Scotland)

ACCOUNTANTS:  
Gerber Landa & Gee  
Chartered Accountants  
Chartered Tax Advisers  
Pavilion 1  
Finnieston Business Park  
Minerva Way  
GLASGOW  
G3 8AU
Gerber Landa & Gee Limited (Registered number: SC447990)

Abbreviated Balance Sheet
31 March 2016

<table>
<thead>
<tr>
<th>Notes</th>
<th>31.3.16</th>
<th>£</th>
<th>31.3.15</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FIXED ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible assets</td>
<td>2</td>
<td>792,206</td>
<td>953,333</td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>3</td>
<td>38,096</td>
<td>27,335</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>830,302</td>
<td></td>
<td>980,668</td>
</tr>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>302,143</td>
<td>235,413</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td>7,800</td>
<td>7,800</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>453,701</td>
<td>229,318</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>763,644</td>
<td></td>
<td>472,531</td>
</tr>
<tr>
<td>CREDITORS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td>4</td>
<td>257,501</td>
<td>200,968</td>
<td></td>
</tr>
<tr>
<td>NET CURRENT ASSETS</td>
<td></td>
<td>506,143</td>
<td></td>
<td>271,563</td>
</tr>
<tr>
<td>TOTAL ASSETS LESS CURRENT LIABILITIES</td>
<td></td>
<td>1,336,445</td>
<td></td>
<td>1,252,231</td>
</tr>
<tr>
<td>CREDITORS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due after more than one year</td>
<td>4</td>
<td>(628,277)</td>
<td>(681,980)</td>
<td></td>
</tr>
<tr>
<td>PROVISIONS FOR LIABILITIES</td>
<td></td>
<td>(29,466)</td>
<td></td>
<td>(155,500)</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td></td>
<td>678,702</td>
<td></td>
<td>414,751</td>
</tr>
<tr>
<td>CAPITAL AND RESERVES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Called up share capital</td>
<td>5</td>
<td>5,000</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>Profit and loss account</td>
<td></td>
<td>673,702</td>
<td>409,751</td>
<td></td>
</tr>
<tr>
<td>SHAREHOLDERS' FUNDS</td>
<td></td>
<td>678,702</td>
<td></td>
<td>414,751</td>
</tr>
</tbody>
</table>

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 directors acknowledge their 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.
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 Board of Directors on 9 June 2016 and were signed on its behalf by:

T Hughes - Director

C Martin - Director

H C Seddon - Director

The notes form part of these abbreviated accounts
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).

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

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of ten years.

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.

Land and buildings - over the period of the lease
Plant and machinery etc - Straight line over 4 years and Straight line over 3 years

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at 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 the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

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.

Provisions
Provisions are recognised for an obligation arising from a past event, when it is likely that an outflow of resources will be required to settle the obligation.
Provisions are measured as the directors' best estimate of the amount with which the liability is expected to be settled.
2. INTANGIBLE FIXED ASSETS

COST
At 1 April 2015  
and 31 March 2016  

1,100,000

AMORTISATION
At 1 April 2015  
Amortisation for year  

146,667  
161,127  

At 31 March 2016  

307,794

NET BOOK VALUE
At 31 March 2016  

792,206
At 31 March 2015  

953,333

3. TANGIBLE FIXED ASSETS

COST
At 1 April 2015  
Additions  

48,780  
36,014  

At 31 March 2016  

84,794
DEPRECIATION
At 1 April 2015  
Charge for year  

21,445  
25,253  

At 31 March 2016  

46,698
NET BOOK VALUE
At 31 March 2016  

38,096
At 31 March 2015  

27,335

4. CREDITORS
Creditors include an amount of £80,000 for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:
Number: Class:  
Nominal  
value:  
31.3.16  
31.3.15  

£  
5,000  

£1  
5,000  
5,000

6. RELATED PARTY DISCLOSURES
6. RELATED PARTY DISCLOSURES - continued

THE DIRECTORS

Included in creditors falling due after more than one year are loans from the directors and a former director. These loans arise from the disposal of the Goodwill of the former partnership business to the Company on 1st December 2013.

The loans are interest free and are repayable as set out in the formal minute of agreement of the directors.

<table>
<thead>
<tr>
<th></th>
<th>31.3.16</th>
<th>31.3.15</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount due to related party at the balance sheet date</td>
<td>564,277</td>
<td>669,684</td>
</tr>
</tbody>
</table>