

Abbreviated Accounts for the Year Ended 31 August 2016
for
Toni & Guy (Bristol) Limited



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for the year ended 31 August 2016**

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Toni & Guy (Bristol) Limited
Company Information
for the year ended 31 August 2016

DIRECTORS: J V McDonnell
K E McDonnell

SECRETARY:

REGISTERED OFFICE: 58-60 Stamford Street
London
United Kingdom
SE1 9LX

REGISTERED NUMBER: 03367409 (England and Wales)

SENIOR STATUTORY AUDITOR: Robert Thorne FCCA

AUDITORS: Benedict Ford Thorne
Chartered Certified Accountants
Registered Auditors
The Annex
143-145 Stanwell Road
Ashford
Middlesex
TW15 3QN

**Report of the Independent Auditors to
Toni & Guy (Bristol) Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of Toni & Guy (Bristol) Limited for the year ended 31 August 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

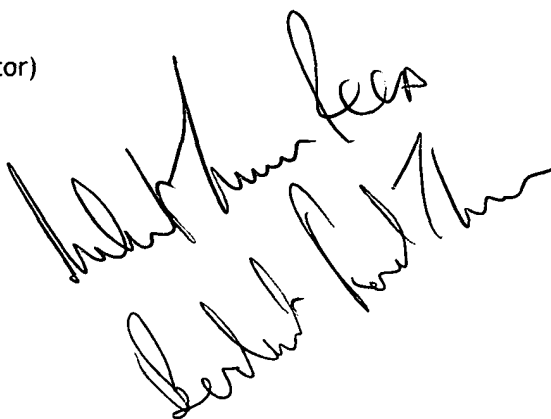
We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Robert Thorne FCCA (Senior Statutory Auditor)
for and on behalf of Benedict Ford Thorne
Chartered Certified Accountants
Registered Auditors
The Annex
143-145 Stanwell Road
Ashford
Middlesex
TW15 3QN

31 May 2017


Two handwritten signatures in black ink. The top signature is 'Robert Thorne' and the bottom signature is 'Benedict Ford Thorne'. Both are written in a cursive, flowing style.

Abbreviated Balance Sheet
31 August 2016

| | Notes | 31/8/16 £ | 31/8/15 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Intangible assets | 2 | 1,208 | 1,676 |
| Tangible assets | 3 | 21,344 | 32,060 |
| | | <u>22,552</u> | <u>33,736</u> |
| CURRENT ASSETS | | | |
| Stocks | | 5,003 | 5,908 |
| Debtors | | 26,010 | 25,731 |
| Cash at bank and in hand | | 164,934 | 166,162 |
| | | <u>195,947</u> | <u>197,801</u> |
| CREDITORS | | | |
| Amounts falling due within one year | | <u>102,389</u> | <u>116,046</u> |
| NET CURRENT ASSETS | | <u>93,558</u> | <u>81,755</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>116,110</u> | <u>115,491</u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 4 | 25,000 | 25,000 |
| Profit and loss account | | 91,110 | 90,491 |
| SHAREHOLDERS' FUNDS | | <u>116,110</u> | <u>115,491</u> |

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 25 May 2017 and were signed on its behalf by:



J V McDonnell - Director



K E McDonnell - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the year ended 31 August 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on the going concern basis as the director's have received assurances that adequate resources will be available to the company for at least the following twelve months to enable it to meet its debts as they fall due.

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 Toni & Guy (Bristol) 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.

Fixtures and fittings - between 20 % and 33.33 % 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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

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 makes contributions to directors' personal pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension charge represents contributions payable by the company to the schemes.

Notes to the Abbreviated Accounts - continued
for the year ended 31 August 2016

2. INTANGIBLE FIXED ASSETS

| | Total £ |
|-----------------------|--------------|
| COST | |
| At 1 September 2015 | |
| and 31 August 2016 | <u>2,338</u> |
| AMORTISATION | |
| At 1 September 2015 | 662 |
| Amortisation for year | <u>468</u> |
| At 31 August 2016 | <u>1,130</u> |
| NET BOOK VALUE | |
| At 31 August 2016 | <u>1,208</u> |
| At 31 August 2015 | <u>1,676</u> |

3. TANGIBLE FIXED ASSETS

| | Total £ |
|-----------------------|----------------|
| COST | |
| At 1 September 2015 | 315,242 |
| Additions | <u>715</u> |
| At 31 August 2016 | <u>315,957</u> |
| DEPRECIATION | |
| At 1 September 2015 | 283,182 |
| Charge for year | <u>11,431</u> |
| At 31 August 2016 | <u>294,613</u> |
| NET BOOK VALUE | |
| At 31 August 2016 | <u>21,344</u> |
| At 31 August 2015 | <u>32,060</u> |

4. CALLED UP SHARE CAPITAL

| | | | | |
|----------------------------------|---------------------|-------------------|---------------|---------------|
| Allotted, issued and fully paid: | | | | |
| Number: | Class: | Nominal value: | 31/8/16 £ | 31/8/15 £ |
| 5,000 | Ordinary 'A' shares | £1 | 5,000 | 5,000 |
| 20,000 | Ordinary 'B' shares | £1 | <u>20,000</u> | <u>20,000</u> |
| | | | <u>25,000</u> | <u>25,000</u> |

Notes to the Abbreviated Accounts - continued
for the year ended 31 August 2016

4. **CALLED UP SHARE CAPITAL - continued**

Directors are designated as 'A' directors or 'B' directors. 'A' directors are appointed by the 'A' shareholders. Holders of the 'B' ordinary shares are not entitled to vote in connection with the appointment or removal of an 'A' director. In all other respects the 'B' ordinary shares rank pari passu with the 'A' ordinary shares.

5. **ULTIMATE CONTROLLING PARTY**

Although there is a 20% shareholding by Mascolo Limited, who own 5000 Ordinary 'A' shares, the ultimate controlling parties are regarded as the directors J V McDonnell and K E McDonnell.