

**REGISTERED NUMBER: 01911739 (England and Wales)**

**Financial Statements**  
**for the Year Ended 31 August 2019**  
**for**  
**Gemini Conservatories and Windows Ltd**

**Contents of the Financial Statements  
for the Year Ended 31 August 2019**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

---

**DIRECTOR:** M P Dunne

**REGISTERED OFFICE:** Unit 2  
395 Millfield Lane  
Haydock  
St Helens  
Merseyside  
WA11 9TD

**REGISTERED NUMBER:** 01911739 (England and Wales)

**ACCOUNTANTS:** SB&P  
Chartered Accountants  
Oriel House  
2-8 Oriel Road  
Bootle  
Liverpool  
Merseyside  
L20 7EP

**Balance Sheet**  
**31 August 2019**

	Notes	31.8.19 £	£	31.8.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>47,554</b>		71,212
<b>CURRENT ASSETS</b>					
Stocks		<b>12,358</b>		13,608	
Debtors	5	<b>112,346</b>		44,686	
Cash at bank and in hand		<b>52,159</b>		103,700	
		<b>176,863</b>		161,994	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<b>153,683</b>		148,640	
<b>NET CURRENT ASSETS</b>			<b>23,180</b>		13,354
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>70,734</b>		84,566
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<b>(30,711)</b>		(44,852)
<b>PROVISIONS FOR LIABILITIES</b>			<b>(6,236)</b>		(4,941)
<b>NET ASSETS</b>			<b>33,787</b>		34,773
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		<b>100</b>		100
Retained earnings			<b>33,687</b>		34,673
<b>SHAREHOLDERS' FUNDS</b>			<b>33,787</b>		34,773

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 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)

**Balance Sheet - continued**  
**31 August 2019**

---

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 18 February 2020 and were signed by:

M P Dunne - Director

**Notes to the Financial Statements  
for the Year Ended 31 August 2019**

---

**1. STATUTORY INFORMATION**

Gemini Conservatories and Windows 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. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover represents the value of goods sold during the period, net of VAT and trade discounts. Turnover is recognised when the goods are physically delivered to the customer.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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.

Improvements to property - 20% on cost  
Plant and machinery - 25% on cost  
Fixtures and fittings - 25% on cost  
Motor vehicles - 25% on reducing balance  
Computer equipment - 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation 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 balance sheet date.

**Deferred tax**

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

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2019

2. ACCOUNTING POLICIES - continued

**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.

Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2018 - 4) .

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2018	58,119	3,764	37,954
Additions	325	250	192
At 31 August 2019	<u>58,444</u>	<u>4,014</u>	<u>38,146</u>
<b>DEPRECIATION</b>			
At 1 September 2018	28,278	2,435	28,311
Charge for year	11,689	929	9,140
At 31 August 2019	<u>39,967</u>	<u>3,364</u>	<u>37,451</u>
<b>NET BOOK VALUE</b>			
At 31 August 2019	<u>18,477</u>	<u>650</u>	<u>695</u>
At 31 August 2018	<u>29,841</u>	<u>1,329</u>	<u>9,643</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2019

4. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2018	61,197	5,890	166,924
Additions	7,800	200	8,767
At 31 August 2019	68,997	6,090	175,691
<b>DEPRECIATION</b>			
At 1 September 2018	32,405	4,283	95,712
Charge for year	9,148	1,519	32,425
At 31 August 2019	41,553	5,802	128,137
<b>NET BOOK VALUE</b>			
At 31 August 2019	27,444	288	47,554
At 31 August 2018	28,792	1,607	71,212

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

	Motor vehicles £
<b>COST</b>	
At 1 September 2018	56,502
Additions	7,800
At 31 August 2019	64,302
<b>DEPRECIATION</b>	
At 1 September 2018	28,798
Charge for year	8,876
At 31 August 2019	37,674
<b>NET BOOK VALUE</b>	
At 31 August 2019	26,628
At 31 August 2018	27,704

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.19 £	31.8.18 £
Trade debtors	104,024	29,815
Other debtors	8,322	14,871
	<u>112,346</u>	<u>44,686</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 August 2019

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.19	31.8.18
	£	£
Bank loans and overdrafts	2,999	3,268
Hire purchase contracts	11,768	11,768
Trade creditors	109,618	121,395
Taxation and social security	10,230	1,494
Other creditors	19,068	10,715
	<u>153,683</u>	<u>148,640</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.19	31.8.18
	£	£
Bank loans	14,518	16,891
Hire purchase contracts	16,193	27,961
	<u>30,711</u>	<u>44,852</u>

8. SECURED DEBTS

The following secured debts are included within creditors:

	31.8.19	31.8.18
	£	£
Hire purchase contracts	<u>27,961</u>	<u>39,729</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			31.8.19	31.8.18
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

10. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 August 2019 and 31 August 2018:

	31.8.19	31.8.18
	£	£
<b>M P Dunne</b>		
Balance outstanding at start of year	5,758	3,191
Amounts advanced	-	2,567
Amounts repaid	(432)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>5,326</u>	<u>5,758</u>

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.