

**REGISTERED NUMBER: 04662589 (England and Wales)**

Unaudited Financial Statements  
for the Period 1 March 2016 to 31 May 2017  
for  
G. E. Coster Limited

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for the Period 1 March 2016 to 31 May 2017

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**DIRECTOR:** G Coster

**SECRETARY:** Mrs D M Coster

**REGISTERED OFFICE:** 152 Sundridge Park  
Yate  
Bristol  
S Gloucestershire  
BS37 4DX

**REGISTERED NUMBER:** 04662589 (England and Wales)

**ACCOUNTANTS:** Derek J Stenner Ltd  
Chartered Accountant  
The Mews,  
Hounds Road,  
Chipping Sodbury,  
South Gloucestershire.  
BS37 6EE

Balance Sheet  
31 May 2017

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		649		17,882
<b>CURRENT ASSETS</b>					
Debtors	5	10,125		22,831	
Cash at bank		<u>6,726</u>		<u>8,556</u>	
		16,851		31,387	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>17,448</u>		<u>38,940</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(597)</u>		<u>(7,553)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			52		10,329
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>-</u>		<u>10,297</u>
<b>NET ASSETS</b>			<u>52</u>		<u>32</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>51</u>		<u>31</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>52</u>		<u>32</u>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 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.

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 29 November 2017 and were signed by:

G Coster - Director

Notes to the Financial Statements  
for the Period 1 March 2016 to 31 May 2017

1. **STATUTORY INFORMATION**

G. E. Coster Limited 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 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. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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.

Motor vehicles	- 25% on reducing balance
Equipment	- 25% on reducing balance

**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 period was 3 .

Notes to the Financial Statements - continued  
for the Period 1 March 2016 to 31 May 2017

4. **TANGIBLE FIXED ASSETS**

	Motor vehicles £	Equipment £	Totals £
<b>COST</b>			
At 1 March 2016	25,990	6,350	32,340
Additions	-	231	231
Disposals	(25,990)	-	(25,990)
At 31 May 2017	-	6,581	6,581
<b>DEPRECIATION</b>			
At 1 March 2016	8,748	5,710	14,458
Charge for period	-	222	222
Eliminated on disposal	(8,748)	-	(8,748)
At 31 May 2017	-	5,932	5,932
<b>NET BOOK VALUE</b>			
At 31 May 2017	-	649	649
At 29 February 2016	17,242	640	17,882

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

	Motor vehicles £
<b>COST</b>	
At 1 March 2016	25,990
Disposals	(25,990)
At 31 May 2017	-
<b>DEPRECIATION</b>	
At 1 March 2016	8,748
Eliminated on disposal	(8,748)
At 31 May 2017	-
<b>NET BOOK VALUE</b>	
At 31 May 2017	-
At 29 February 2016	17,242

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	10,125	22,831

Notes to the Financial Statements - continued  
for the Period 1 March 2016 to 31 May 2017

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Bank loans and overdrafts	2,232	2,414
Hire purchase contracts	-	8,663
Trade creditors	1,730	1,759
Taxation and social security	9,076	16,885
Other creditors	4,410	9,219
	<u>17,448</u>	<u>38,940</u>

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

	2017	2016
	£	£
Bank loans	-	2,468
Hire purchase contracts	-	7,829
	<u>-</u>	<u>10,297</u>

**8. OTHER FINANCIAL COMMITMENTS**

The company has a bank loan at a market rate of interest. The capital amounts outstanding, included within creditors, are:

	2017	2016
	£	£
Payable:		
Within one year	2232	2414
Between one and five years	-	2468
	<u>2232</u>	<u>4882</u>

Further interest of £182 will be payable on this contract, of which £182 is due within 1 year.



Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
G. E. Coster Limited

**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 Balance Sheet. 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 G. E. Coster Limited for the period ended 31 May 2017 which comprise the Income Statement, 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 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 G. E. Coster Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of G. E. Coster Limited and state those matters that we have agreed to state to the director of G. E. Coster Limited 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 G. E. Coster Limited director for our work or for this report.

It is your duty to ensure that G. E. Coster 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 G. E. Coster Limited. You consider that G. E. Coster Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of G. E. Coster 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.

Derek J Stenner Ltd  
Chartered Accountant  
The Mews,  
Hounds Road,  
Chipping Sodbury,  
South Gloucestershire.  
BS37 6EE

29 November 2017

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.