

REGISTERED NUMBER: 05260685 (England and Wales)

**Financial Statements**

**for the Year Ended 31 October 2018**

**for**

**Coppershell Services Limited**

**T/A**

**Coppershell Services**

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**for the Year Ended 31 October 2018**

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**Company Information**  
**for the Year Ended 31 October 2018**

**DIRECTOR:** S S Nicholas

**SECRETARY:** Mrs G M Nicholas

**REGISTERED OFFICE:** 4 Ashton Common  
Steeple Ashton  
Trowbridge  
Wiltshire  
BA14 6DY

**REGISTERED NUMBER:** 05260685 (England and Wales)

**ACCOUNTANTS:** Mander Duffill  
Chartered Accountants  
The Old Post Office  
41-43 Market Place  
Chippenham  
Wiltshire  
SN15 3HR

**Balance Sheet**  
**31 October 2018**

	Notes	31.10.18 £	£	31.10.17 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		25,539		17,141
			<u>25,539</u>		<u>17,141</u>
<b>CURRENT ASSETS</b>					
Stocks		5,900		5,450	
Debtors	6	1,088		2,137	
Cash at bank		<u>2,517</u>		<u>7,464</u>	
		9,505		15,051	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>43,920</u>		<u>37,670</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(34,415)</u>		<u>(22,619)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(8,876)		(5,478)
<b>PROVISIONS FOR LIABILITIES</b>					
<b>NET LIABILITIES</b>			<u>-</u>		<u>2,982</u>
			<u>(8,876)</u>		<u>(8,460)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			150		150
Retained earnings			<u>(9,026)</u>		<u>(8,610)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(8,876)</u>		<u>(8,460)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2018 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 October 2018**

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 12 June 2019 and were signed by:

S S Nicholas - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 October 2018**

**1. STATUTORY INFORMATION**

Coppershell Services 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 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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 etc	- 25% on reducing balance, 20% on reducing balance, 15% on reducing balance and 4% on cost
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**Stocks**

Stocks have been valued at the lower of cost and estimated selling price less costs to sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacture or completion.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2018**

**4. INTANGIBLE FIXED ASSETS**

**COST**

At 1 November 2017  
and 31 October 2018

Goodwill  
£

12,000

**AMORTISATION**

At 1 November 2017  
and 31 October 2018

12,000

**NET BOOK VALUE**

At 31 October 2018  
At 31 October 2017

-  
-

**5. TANGIBLE FIXED ASSETS**

**COST**

At 1 November 2017  
Additions  
At 31 October 2018

Plant and  
machinery  
etc  
£

40,658

11,779

52,437

**DEPRECIATION**

At 1 November 2017  
Charge for year

23,517

3,381

26,898

**NET BOOK VALUE**

At 31 October 2018  
At 31 October 2017

25,539

17,141

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

Trade debtors

31.10.18  
£  
1,088

31.10.17  
£  
2,137

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

Trade creditors  
Other creditors

31.10.18  
£  
1,373  
42,547  
43,920

31.10.17  
£  
943  
36,727  
37,670

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.