

Registered number: 09568358

**RUPERT GUNSTONE MRCVS LIMITED**  
**UNAUDITED**  
**DIRECTOR'S REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2018**



**RUPERT GUNSTONE MRCVS LIMITED**  
**REGISTERED NUMBER: 09568358**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	31 December 2018 £	30 April 2018 £
<b>Fixed assets</b>			
Tangible assets	4	3,480	5,649
		<u>3,480</u>	<u>5,649</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	24,735	67,650
Cash at bank and in hand		218,398	163,899
		<u>243,133</u>	<u>231,549</u>
Creditors: amounts falling due within one year	6	(46,678)	(48,468)
<b>Net current assets</b>		<u>196,455</u>	<u>183,081</u>
<b>Total assets less current liabilities</b>		<u>199,935</u>	<u>188,730</u>
<b>Provisions for liabilities</b>			
Deferred tax		(661)	(1,073)
		<u>(661)</u>	<u>(1,073)</u>
<b>Net assets</b>		<u><u>199,274</u></u>	<u><u>187,657</u></u>

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**RUPERT GUNSTONE MRCVS LIMITED**  
**REGISTERED NUMBER: 09568358**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2018**

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	Note	31 December 2018 £	30 April 2018 £
<b>Capital and reserves</b>			
Called up share capital	7	100	100
Profit and loss account		199,174	187,557
		<u>199,274</u>	<u>187,657</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

  
.....  
**Mr R Gunstone**  
Director

Date:

19/05/2019

The notes on pages 3 to 6 form part of these financial statements.

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## **RUPERT GUNSTONE MRCVS LIMITED**

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### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2018**

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#### **1. General information**

Rupert Gunstone MRCVS Limited, company number 09568358, is a private limited company, limited by shares, incorporated in England and Wales, with its registered office and principal place of business at Rosecroft Parbutts Lane, Church Street, Malpas, Cheshire, SY14 8PB.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

##### **2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### **Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### **2.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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## RUPERT GUNSTONE MRCVS LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2018

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#### 2. Accounting policies (continued)

##### 2.3 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the basis as shown below.

Depreciation is provided on the following basis:

Plant & machinery	-	25% on cost
Computer equipment	-	33% on cost

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Profit and loss account.

##### 2.4 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.6 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

##### 2.7 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.8 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

##### 2.9 Interest income

Interest income is recognised in the Profit and loss account using the effective interest method.

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**RUPERT GUNSTONE MRCVS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2018**

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**3. Employees**

The average monthly number of employees, including directors, during the period was 1 (2018 - 1).

**4. Tangible fixed assets**

	Plant & machinery £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 May 2018	11,889	845	12,734
At 31 December 31 December 2018	<u>11,889</u>	<u>845</u>	<u>12,734</u>
<b>Depreciation</b>			
At 1 May 2018	6,803	282	7,085
Charge for the period on owned assets	1,981	188	2,169
At 31 December 31 December 2018	<u>8,784</u>	<u>470</u>	<u>9,254</u>
<b>Net book value</b>			
At 31 December 31 December 2018	<u>3,105</u>	<u>375</u>	<u>3,480</u>
At 30 April 30 April 2018	<u>5,086</u>	<u>563</u>	<u>5,649</u>

**5. Debtors**

	31 December 2018 £	30 April 2018 £
Trade debtors	21,359	64,792
Other debtors	567	567
Prepayments and accrued income	2,809	2,291
	<u>24,735</u>	<u>67,650</u>

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**RUPERT GUNSTONE MRCVS LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2018**

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**6. Creditors: Amounts falling due within one year**

	<b>31 December 2018</b>	<b>30 April 2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,710	11,856
Corporation tax	35,400	24,405
Other taxation and social security	1,215	10,522
Other creditors	1,103	435
Accruals and deferred income	1,250	1,250
	<b>46,678</b>	<b>48,468</b>

**7. Share capital**

	<b>31 December 2018</b>	<b>30 April 2018</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
100 (2018 - 100) Ordinary shares of £1.00 each	<b>100</b>	<b>100</b>