

Gas & Diesel Generators Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

Paul Austen Associates
Chartered Accountants
Charter House
7-9 Wagg Street
Congleton
Cheshire
CW12 3GU

Gas & Diesel Generators Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Gas & Diesel Generators Ltd
for the Year Ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Gas & Diesel Generators Ltd for the year ended 31 July 2016 set out on pages 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 at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Gas & Diesel Generators Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Gas & Diesel Generators Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gas & Diesel Generators Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Gas & Diesel Generators Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Gas & Diesel Generators Ltd. You consider that Gas & Diesel Generators Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Gas & Diesel Generators Ltd. 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 accounts.

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Paul Austen Associates
Chartered Accountants
Charter House
7-9 Wagg Street
Congleton
Cheshire
CW12 3GU
15 November 2016

Gas & Diesel Generators Ltd
(Registration number: 07704981)
Abbreviated Balance Sheet at 31 July 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		39,023	8,141
Current assets			
Debtors		14,102	63,224
Cash at bank and in hand		4,006	23,895
		18,108	87,119
Creditors: Amounts falling due within one year		(88,874)	(105,673)
Net current liabilities		(70,766)	(18,554)
Net liabilities		(31,743)	(10,413)
Capital and reserves			
Called up share capital	<u>3</u>	10	10
Profit and loss account		(31,753)	(10,423)
Shareholders' deficit		(31,743)	(10,413)

For the year ending 31 July 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 15 November 2016 and signed on its behalf by:

.....
Mrs Moira Oakes
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Gas & Diesel Generators Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% straight line
Office equipment	20% straight line
Motor vehicles	20% straight line

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Gas & Diesel Generators Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 August 2015	10,176	10,176
Additions	41,147	41,147
At 31 July 2016	51,323	51,323
Depreciation		
At 1 August 2015	2,035	2,035
Charge for the year	10,265	10,265
At 31 July 2016	12,300	12,300
Net book value		
At 31 July 2016	39,023	39,023
At 31 July 2015	8,141	8,141

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	10	10	10	10

4 Prior period adjustments

The prior period contained pension contributions intended to be made but for which no obligation existed, and for which no payment has been made an amended tax return has been submitted in relation to this adjustment increasing the prior years tax charge by £16,000 with interest applied of £480.

5 Related party transactions

Directors' advances and credits

	2016	2016	2015	2015
	Advance/ Credit	Repaid	Advance/ Credit	Repaid
	£	£	£	£
Mr Alastair Glen				

Gas & Diesel Generators Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 July 2016

..... *continued*

Amount loaned from Director	-	-	168	-
Amount loaned to Director	-	-	-	-
	-	-	168	-

Mrs Ashleigh Johane Glen

Amount loaned to director	-	-	-	-
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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.