

Gas And Diesel Generators Limited

Annual Report and Unaudited Abridged Financial Statements
for the Period from 1 August 2017 to 30 April 2018

Marshall Accountancy Ltd
St Mary's House,
Crewe Road,
Alsager
Stoke-on-Trent
ST7 2EW

Gas And Diesel Generators Limited

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Gas And Diesel Generators Limited

Company Information

Director	Mrs Moira Oakes
Registered office	Unit 49 Winpenny Road Parkhouse Industrial Estate East Newcastle ST5 7RH
Accountants	Marshall Accountancy Ltd St Mary's House, Crewe Road, Alsager Stoke-on-Trent ST7 2EW

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Gas And Diesel Generators Limited
for the Period Ended 30 April 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Gas And Diesel Generators Limited for the period ended 30 April 2018 as set out on pages 3 to 7 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 <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Gas And Diesel Generators Limited, 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 And Diesel Generators Limited and state those matters that we have agreed to state to the Board of Directors of Gas And Diesel Generators Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gas And Diesel Generators Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Gas And Diesel Generators Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Gas And Diesel Generators Limited. You consider that Gas And Diesel Generators 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 accounts of Gas And Diesel Generators 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 accounts.

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Marshall Accountancy Ltd
St Mary's House,
Crewe Road,
Alsager
Stoke-on-Trent
ST7 2EW

2 May 2018

Gas And Diesel Generators Limited
(Registration number: 07704981)
Abridged Balance Sheet as at 30 April 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	<u>4</u>	-	21,260
Current assets			
Debtors		-	36,599
Cash at bank and in hand		29	12,986
		29	49,585
Prepayments and accrued income		-	211
Creditors: Amounts falling due within one year		(2,673)	(52,906)
Net current liabilities		(2,644)	(3,110)
Total assets less current liabilities		(2,644)	18,150
Accruals and deferred income		-	(8,200)
Net (liabilities)/assets		(2,644)	9,950
Capital and reserves			
Called up share capital		10	10
Profit and loss account		(2,654)	9,940
Total equity		(2,644)	9,950

For the financial period ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 5 to 7 form an integral part of these abridged financial statements.

Gas And Diesel Generators Limited
(Registration number: 07704981)
Abridged Balance Sheet as at 30 April 2018

Approved and authorised by the director on 2 May 2018

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Mrs Moira Oakes
Director

The notes on pages 5 to 7 form an integral part of these abridged financial statements.

Gas And Diesel Generators Limited

Notes to the Abridged Financial Statements for the Period from 1 August 2017 to 30 April 2018

1 General information

The company is a private company limited by share capital incorporated in England and Wales.

The address of its registered office is:

Unit 49

Winpenny Road

Parkhouse Industrial Estate East

Newcastle

ST5 7RH

England

These financial statements were authorised for issue by the director on 2 May 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These abridged financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Gas And Diesel Generators Limited

Notes to the Abridged Financial Statements for the Period from 1 August 2017 to 30 April 2018

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 7 (2017 - 12).

Gas And Diesel Generators Limited

Notes to the Abridged Financial Statements for the Period from 1 August 2017 to 30 April 2018

4 Tangible assets

	Total £
Cost or valuation	
At 1 August 2017	34,513
Disposals	(34,513)
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At 30 April 2018	-
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Depreciation	
At 1 August 2017	13,253
Charge for the year	6,903
Eliminated on disposal	(20,156)
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At 30 April 2018	-
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Carrying amount	
At 30 April 2018	-
	<hr/> <hr/>
At 31 July 2017	21,260
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5 Related party transactions

	30 April 2018 £
Directors loan account	
Opening balance	22,385
Capital introduced	(23,024)
	<hr/>
	(639)
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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.