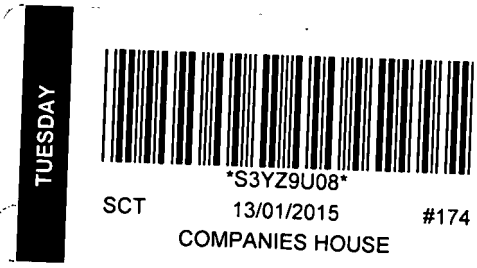
COMPANY REGISTRATION NUMBER SC410072

GPCSS LTD

UNAUDITED ABBREVIATED ACCOUNTS

FOR

31 OCTOBER 2014



RITSONS
Chartered Accountants
103 High Street
ELGIN
Moray
IV30 1EB

GPCSS LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2014

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GPCSS LTD

ABBREVIATED BALANCE SHEET

31 OCTOBER 2014

	Note	2014 £	£	2013 £	£
FIXED ASSETS	3				
Tangible assets			971		1,517
CURRENT ASSETS					
Debtors		25,610		10,207	
Cash at bank and in hand		3,326		9,421	
		28,936		19,628	
CREDITORS: Amounts falling due within one year		36,384		21,699	
NET CURRENT LIABILITIES			(7,448)		(2,071)
TOTAL ASSETS LESS CURRENT LIABILITIES			(6,477)		(554)
CAPITAL AND RESERVES					
Called-up equity share capital	4		1		1
Profit and loss account			(6,478)		(555)
DEFICIT			(6,477)		(554)

For the year ended 31 October 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 05 January 2015

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GRAHAM PRATT

Company Registration Number: SC410072

The notes on pages 2 to 3 form part of these abbreviated accounts.

GPCSS LTD

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2014

1. GOING CONCERN

At the year end the balance sheet shows a net deficit on reserves. The director has agreed to support the company to ensure that all liabilities are met. For this reason, the financial statements have been prepared on a going concern basis.

2. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment - 25% straight line

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

3. FIXED ASSETS

	Tangible Assets £
COST	
At 1 November 2013 and 31 October 2014	**2,183**
DEPRECIATION	
At 1 November 2013	**666**
Charge for year	**546**
At 31 October 2014	**1,212**
NET BOOK VALUE	
At 31 October 2014	**971**
At 31 October 2013	1,517

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	**1**	**1**	1	1

GPCSS LTD

ACCOUNTANTS' REPORT TO THE DIRECTOR OF GPCSS LTD

YEAR ENDED 31 OCTOBER 2014

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 1 to 3 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the Company's Director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the balance sheet as at 31 October 2014 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Ritsons

RITSONS
Chartered Accountants

103 High Street
ELGIN
Moray
IV30 1EB

12 January 2015