

**GPCSS Ltd**  
**Filleted Unaudited Financial Statements**  
**31 October 2017**

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**RITSONS**  
Chartered Accountants  
103 High Street  
ELGIN  
Moray  
IV30 1EB

# **GPCSS Ltd**

## **Financial Statements**

**Year ended 31 October 2017**

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# GPCSS Ltd

## Statement of Financial Position

31 October 2017

|                                                | 2017          | 2016            |
|------------------------------------------------|---------------|-----------------|
|                                                | £             | £               |
| Fixed assets                                   | <u>1,950</u>  | <u>166</u>      |
| Current assets                                 | 50,051        | 24,419          |
| Prepayments and accrued income                 | -             | 189             |
|                                                | <u>50,051</u> | <u>24,608</u>   |
| Creditors: amounts falling due within one year | (49,990)      | (60,248)        |
| <b>Net current assets/(liabilities)</b>        | <u>61</u>     | <u>(35,640)</u> |
| <b>Total assets less current liabilities</b>   | <u>2,011</u>  | <u>(35,474)</u> |
| Accruals and deferred income                   | (1,000)       | (1,000)         |
|                                                | <u>1,011</u>  | <u>(36,474)</u> |
| Capital and reserves                           | <u>1,011</u>  | <u>(36,474)</u> |

### Notes to the financial statements

#### 1. Director's advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

|              | 2017                    |                                    |                 |                     |
|--------------|-------------------------|------------------------------------|-----------------|---------------------|
|              | Balance brought forward | Advances/(credits) to the director | Amounts repaid  | Balance outstanding |
|              | £                       | £                                  | £               | £                   |
| Graham Pratt | <u>(2,200)</u>          | <u>36,260</u>                      | <u>(25,847)</u> | <u>8,213</u>        |

|              | 2016                    |                                    |                |                     |
|--------------|-------------------------|------------------------------------|----------------|---------------------|
|              | Balance brought forward | Advances/(credits) to the director | Amounts repaid | Balance outstanding |
|              | £                       | £                                  | £              | £                   |
| Graham Pratt | <u>1,376</u>            | <u>40</u>                          | <u>(3,616)</u> | <u>(2,200)</u>      |

#### 2. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2016 - 1).

# GPCSS Ltd

## Statement of Financial Position *(continued)*

**31 October 2017**

For the year ending 31 October 2017 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 financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 14.1.18, and are signed on behalf of the board by:



Graham Pratt  
Director

Company registration number: SC410072

The company is a private company limited by shares, registered in Scotland. The address of the registered office is 24 Great King Street, Edinburgh, EH3 6QN.

**GPCSS Ltd**  
**Management Information**  
**Year ended 31 October 2017**

**The following pages do not form part of the financial statements.**

# GPCSS Ltd

## Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of GPCSS Ltd

Year ended 31 October 2017

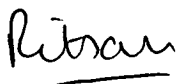
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of GPCSS Ltd for the year ended 31 October 2017, as set out on pages **Error! Bookmark not defined.** to 1 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at [www.icas.com/accountspreparationguidance](http://www.icas.com/accountspreparationguidance).

This report is made solely to the director of GPCSS Ltd in accordance with the terms of our engagement letter dated 6 December 2011. Our work has been undertaken solely to prepare for your approval the financial statements of GPCSS Ltd and state those matters that we have agreed to state to you in this report in accordance with the requirements of ICAS as detailed at [www.icas.com/accountspreparationguidance](http://www.icas.com/accountspreparationguidance). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than GPCSS Ltd and its director for our work or for this report.

It is your duty to ensure that GPCSS Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of GPCSS Ltd. You consider that GPCSS 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 financial statements of GPCSS 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 financial statements.



RITSONS  
Chartered Accountants

103 High Street  
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14 May '18