

Unaudited Financial Statements for the Year Ended 30 September 2024
for
Gordon Cooper Associates Limited

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for the Year Ended 30 September 2024**

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Gordon Cooper Associates Limited
Company Information
for the Year Ended 30 September 2024

DIRECTOR: Mr Andrew Michael Cooper

REGISTERED OFFICE: Second Floor
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

REGISTERED NUMBER: 04501111 (England and Wales)

ACCOUNTANTS: DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

**Balance Sheet
30 September 2024**

	Notes	30.9.24	£	30.9.23	£
FIXED ASSETS					
Tangible assets	4		562		-
CURRENT ASSETS					
Debtors	5	71,982		36,490	
Cash at bank		<u>52,760</u>		<u>236,299</u>	
		124,742		272,789	
CREDITORS					
Amounts falling due within one year	6	<u>107,988</u>		<u>142,171</u>	
NET CURRENT ASSETS			<u>16,754</u>		<u>130,618</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>17,316</u>		<u>130,618</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>17,216</u>		<u>130,518</u>
SHAREHOLDERS' FUNDS			<u>17,316</u>		<u>130,618</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 May 2025 and were signed by:

Mr Andrew Michael Cooper - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. STATUTORY INFORMATION

Gordon Cooper Associates Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the invoiced value of services provided, net of value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company makes contributions to a Self Invested Personal Pension Scheme on behalf of the Director and these contributions are charged to the profit and loss account in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2023 - 2) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2023	108	2,173	2,281
Additions	-	749	749
At 30 September 2024	<u>108</u>	<u>2,922</u>	<u>3,030</u>
DEPRECIATION			
At 1 October 2023	108	2,173	2,281
Charge for year	-	187	187
At 30 September 2024	<u>108</u>	<u>2,360</u>	<u>2,468</u>
NET BOOK VALUE			
At 30 September 2024	<u>-</u>	<u>562</u>	<u>562</u>
At 30 September 2023	<u>-</u>	<u>-</u>	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade debtors	63,924	29,880
Other debtors	<u>8,058</u>	<u>6,610</u>
	<u>71,982</u>	<u>36,490</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24 £	30.9.23 £
Trade creditors	46,787	40,143
Taxation and social security	291	291
Other creditors	<u>60,910</u>	<u>101,737</u>
	<u>107,988</u>	<u>142,171</u>

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Gordon Cooper Associates Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Gordon Cooper Associates Limited for the year ended 30 September 2024 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Gordon Cooper Associates Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Gordon Cooper Associates Limited and state those matters that we have agreed to state to the director of Gordon Cooper Associates Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gordon Cooper Associates Limited and its director for our work or for this report.

It is your duty to ensure that Gordon Cooper Associates Limited 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 loss of Gordon Cooper Associates Limited. You consider that Gordon Cooper Associates Limited 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 Gordon Cooper Associates 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 financial statements.

DUX Advisory Limited
Chartered Accountants
Kennel Club House
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Aylesbury
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HP19 8DB

23 May 2025