

**Abbreviated Unaudited Accounts**  
**for the Period 1 July 2014 to 31 October 2015**  
**for**  
**ACA Howe International Limited**

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for the Period 1 July 2014 to 31 October 2015**

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**ACA Howe International Limited**

**Company Information**  
**for the Period 1 July 2014 to 31 October 2015**

**DIRECTOR:** Dr D J Patrick

**SECRETARY:** Mrs L L Willimont

**REGISTERED OFFICE:** 4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

**REGISTERED NUMBER:** 01363028 (England and Wales)

**ACCOUNTANTS:** Haines Watts  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

**Abbreviated Balance Sheet**  
**31 October 2015**

	Notes	31.10.15 £	£	30.6.14 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		18,475		16,448
<b>CURRENT ASSETS</b>					
Debtors		62,564		73,933	
Investments		2,000		2,000	
Cash at bank and in hand		87,124		89,673	
		<u>151,688</u>		<u>165,606</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>96</u>		<u>6,093</u>	
<b>NET CURRENT ASSETS</b>			<u>151,592</u>		<u>159,513</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			170,067		175,961
<b>PROVISIONS FOR LIABILITIES</b>			-		1,660
<b>NET ASSETS</b>			<u>170,067</u>		<u>174,301</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		5,000		5,000
Capital redemption reserve			5,050		5,050
Profit and loss account			160,017		164,251
<b>SHAREHOLDERS' FUNDS</b>			<u>170,067</u>		<u>174,301</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2015.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

**Abbreviated Balance Sheet - continued**  
**31 October 2015**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 9 December 2015 and were signed by:

Dr D J Patrick - Director

**Notes to the Abbreviated Accounts  
for the Period 1 July 2014 to 31 October 2015**

**1. ACCOUNTING POLICIES**

**Accounting convention**

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**

Turnover represents work done during the period, 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.

**Deferred tax**

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

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 July 2014	30,258
Additions	25,623
Disposals	(31,248)
At 31 October 2015	<u>24,633</u>
<b>DEPRECIATION</b>	
At 1 July 2014	13,810
Charge for period	7,668
Eliminated on disposal	(15,320)
At 31 October 2015	<u>6,158</u>
<b>NET BOOK VALUE</b>	
At 31 October 2015	<u>18,475</u>
At 30 June 2014	<u>16,448</u>

**Notes to the Abbreviated Accounts - continued**  
**for the Period 1 July 2014 to 31 October 2015**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.15 £	30.6.14 £
5,000	Ordinary	£1	<u>5,000</u>	<u>5,000</u>

**4. ULTIMATE CONTROLLING PARTY**

The controlling party is Dr D J Patrick.

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
ACA Howe International Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ACA Howe International Limited for the period ended 31 October 2015 which comprise the Profit and Loss Account, the 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 at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of ACA Howe International Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of ACA Howe International Limited and state those matters that we have agreed to state to the director of ACA Howe International Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that ACA Howe International 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 ACA Howe International Limited. You consider that ACA Howe International 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 financial statements of ACA Howe International 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.

Haines Watts  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF

14 December 2015



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.