

**A & C AGGREGATES LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2016**

Llewelyn Davies  
Chartered Accountants  
Yelverton House  
St John Street  
Whitland  
Carmarthenshire  
SA34 0AW

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FOR THE YEAR ENDED 31 AUGUST 2016**

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**A & C AGGREGATES LIMITED (REGISTERED NUMBER: 04620255)****ABBREVIATED BALANCE SHEET  
31 AUGUST 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		586,011		532,283
<b>CURRENT ASSETS</b>					
Stocks		216,648		97,780	
Debtors		201,884		184,394	
Cash at bank and in hand		<u>14,553</u>		<u>18,171</u>	
		433,085		300,345	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>579,571</u>		<u>545,610</u>	
<b>NET CURRENT LIABILITIES</b>			(146,486)		(245,265)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			439,525		287,018
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		(260,652)		(83,464)
<b>PROVISIONS FOR LIABILITIES</b>			-		(188)
<b>NET ASSETS</b>			<u>178,873</u>		<u>203,366</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1		1
Profit and loss account			<u>178,872</u>		<u>203,365</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>178,873</u>		<u>203,366</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

The notes form part of these abbreviated accounts

**ABBREVIATED BALANCE SHEET - continued**  
**31 AUGUST 2016**

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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 1 November 2017 and were signed by:

Mrs J Harries - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

Given the current trading performance of the company and the projected revenue earnings, the director is confident that the accounts can be prepared on a going concern basis.

**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 January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Plant and machinery - 25% per annum of written down value / 20% per annum of cost.

Fixtures and fittings - 25% per annum of written down value

Motor vehicles - 25% per annum of written down value / 25% of per annum of cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2016**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2015	845,380
Additions	<u>141,649</u>
At 31 August 2016	<u>987,029</u>
<b>DEPRECIATION</b>	
At 1 September 2015	313,097
Charge for year	<u>87,921</u>
At 31 August 2016	<u>401,018</u>
<b>NET BOOK VALUE</b>	
At 31 August 2016	<u>586,011</u>
At 31 August 2015	<u>532,283</u>

**3. CREDITORS**

Creditors include an amount of £ 332,900 (2015 - £ 119,931 ) for which security has been given.

They also include the following debts falling due in more than five years:

	2016 £	2015 £
Repayable by instalments	<u>81,505</u>	<u>-</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid: Number:	Class:	Nominal value:	2016 £	2015 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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.