REGISTERED NUMBER: 07185204 (England and Wales)

Abbreviated Unaudited Accounts

for the Year Ended 28th February 2014

for

ACA ENTERPRISES LIMITED

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Company Information
for the Year Ended 28th February 2014

DIRECTORS:	B Lyall S W Pratt
SECRETARY:	B Lyall
REGISTERED OFFICE:	Abbeydale Sports & Community Centre Glevum Way Abbeydale Gloucester Gloucestershire GL4 4BL
REGISTERED NUMBER:	07185204 (England and Wales)
ACCOUNTANTS:	Davies Mayers Barnett LLP Pillar House 113/115 Bath Road Cheltenham Gloucestershire GL53 7LS

Abbreviated Balance Sheet
28th February 2014

	Notes	2014 £	2013 £
CURRENT ASSETS			
Stocks		**6,928**	5,402
Cash at bank and in hand		**18,834**	8,926
		25,762	14,328
CREDITORS			
Amounts falling due within one year		**(25,761)**	(17,843)
NET CURRENT ASSETS/(LIABILITIES)		**1**	(3,515)
TOTAL ASSETS LESS CURRENT LIABILITIES		**1**	(3,515)
CAPITAL AND RESERVES			
Called up share capital	2	**1**	1
Profit and loss account		**-**	(3,516)
SHAREHOLDERS' FUNDS		**1**	(3,515)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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 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 Board of Directors on 18 JUNE 2014 and were signed on its behalf by:

B Lyall - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 28th February 2014

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 net sale of goods, excluding value added tax.

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 between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed at the balance sheet date. Full provision is made without discounting for all deferred tax liabilities. Deferred tax assets are recognised to the extent that it is more than likely than not that they will be recovered against taxable profits.

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.

2. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2014** **£**	2013 £
1	Ordinary	£1	1	1