

ACA Energy LLP
Unaudited Financial Statements
for the year ended 28 February 2017



Quarter
Chartered Accountants
St Anne's House
15 Church Street
Cathedral Quarter
Belfast
BT1 1PG

TUESDAY



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COMPANIES HOUSE

ACA Energy LLP

CONTENTS

	Page
Members and Other Information	3
Statement of Financial Position	4
Accounting Policies	5
Notes to the Financial Statements	6
Accountants' Report	7

ACA Energy LLP

MEMBERS AND OTHER INFORMATION

Members

Gary Callaghan Designated Member
Marie Callaghan Designated Member

Limited Liability Partnership Number

NC000589

Registered Office and Business Address

Trooperslane Industrial Park
5 Sloefield Park
Carrickfergus
BT38 8GR

Accountants

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St Anne's House
15 Church Street
Cathedral Quarter
Belfast
BT1 1PG

ACA Energy LLP

Limited Liability Partnership Number: NC000589

STATEMENT OF FINANCIAL POSITION

as at 28 February 2017

	2017	2016
Notes	£	£
Net liabilities attributable to members	-	-
Represented By Members' Capital:	-	-

These financial statements have been prepared in accordance with the provisions applicable to limited liability partnerships' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

The Limited Liability Partnership has taken advantage of the exemption under section 444 not to file the Income Statement.

For the year ended 28 February 2017 the Limited Liability Partnership was entitled to exemption under Section 480 of the Companies Act 2006, as modified by Regulation 35 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

The members acknowledge their responsibilities for ensuring that the Limited Liability Partnership keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the Limited Liability Partnership as at the end of the financial year and of its profit and loss for the year then ended in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the Limited Liability Partnership.

These financial statements have been prepared in accordance with the special provisions relating to small Limited Liability Partnerships within Part 15 of the Companies Act 2006 (as applied to Limited Liability Partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008).

These financial statements were approved by the members and authorised for issue on 16 October 2017, and signed on their behalf by:


Gary Callaghan
Designated Member

ACA Energy LLP

SIGNIFICANT ACCOUNTING POLICIES

for the year ended 28 February 2017

Statement of compliance

The financial statements of the Limited Liability Partnership for the year ended 28 February 2017 have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland", applying Section 1A of the Standard, issued by the Financial Reporting Council and in accordance with the Companies Act 2006 as applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

Basis of preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Limited Liability Partnership's financial statements.

Cash flow statement

The Limited Liability Partnership has availed of the exemption in FRS 102 Section 1A from the requirement to produce a cash flow statement because it is classed as a small Limited Liability Partnership.

Members' remuneration

Members' remuneration is treated as a charge against profits. It includes profits that are automatically divided between members by virtue of the members' agreement.

A member's share in the profit and loss for the year is accounted for as an allocation of profits.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

ACA Energy LLP
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 28 February 2017

1. GENERAL INFORMATION

ACA Energy LLP is an LLP limited by virtue of being a limited liability partnership incorporated in the United Kingdom. Trooperslane Industrial Park, 5 Sloefield Park, Carrickfergus, BT38 8GR is the registered office, which is also the principal place of business of the entity. The entity is dormant. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the entity.

2. ADOPTION OF FRS 102 SECTION 1A

This is the first set of financial statements prepared by ACA Energy LLP in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The LLP transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 March 2015.

3. CAPITAL COMMITMENTS

The Limited Liability Partnership had no material capital commitments at the year-ended 28 February 2017.

4. RANKING IN THE EVENT OF WINDING UP

No protection is affordable in respect of items shown in the Statement of Financial Position as Members' Other Interests.

5. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the Limited Liability Partnership since the year-end.

ACA Energy LLP
CHARTERED ACCOUNTANTS' REPORT
to the members of ACA Energy LLP on the unaudited financial statements

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, we have prepared for your approval the financial statements of the Limited Liability Partnership for the year ended 28 February 2017 which comprise the Income Statement, the Statement of Financial Position, the Accounting Policies and the related notes from the Limited Liability Partnership's accounting records and information and explanations you have given us.

This report is made to the Limited Liability Partnership's members of ACA Energy LLP, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of ACA Energy LLP and state those matters that we have agreed to state to the Limited Liability Partnership's members of ACA Energy LLP, as a body, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than ACA Energy LLP and its members as a body for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that ACA Energy LLP 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 ACA Energy LLP. You consider that ACA Energy LLP 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 ACA Energy LLP. 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.



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16 October 2017