

Limited Liability Partnership Number: NC000589

**ACA Energy LLP**  
**Unaudited Abbreviated Financial Statements**  
**for the year ended 28 February 2014**

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# ACA Energy LLP

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# **ACA Energy LLP**

## **CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS OF ACA ENERGY LLP ON THE UNAUDITED ABBREVIATED 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 abbreviated financial statements of the Limited Liability Partnership for the year ended 28 February 2014 which comprise the Abbreviated Balance Sheet, 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 abbreviated 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 abbreviated 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 abbreviated financial statements.



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### **QUARTER**

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

**Date: 14 October 2014**

# ACA Energy LLP

Limited Liability Partnership Number: NC000589

## ABBREVIATED BALANCE SHEET

as at 28 February 2014

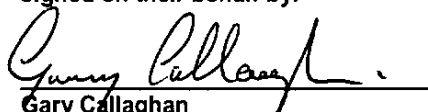
	Notes	2014	2013
		£	£
Net liabilities attributable to members		0	0
Represented By:		0	0

For the year ended 28 February 2014 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 abbreviated 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) and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members and authorised for issue on 14 October 2014, and signed on their behalf by:

  
Gary Callaghan  
Designated Member

# ACA Energy LLP

## ACCOUNTING POLICIES

for the year ended 28 February 2014

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Statement of Recommended Practice 'Accounting by Limited Liability Partnerships' issued in March 2010 (SORP 2010) and the Financial Reporting Standard for Smaller Entities (effective April 2008). 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.

### **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.