

ACA ASSOCIATES LIMITED

ABBREVIATED STATUTORY ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2015

Company No. 184 649 (Scotland)



**ACA ASSOCIATES LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 30 APRIL 2015**

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	3	482	1,383
		482	1,383
<b>Current assets</b>			
Debtors		11,150	-
Cash at bank and in hand		48,846	68,558
		59,996	68,558
<b>Creditors - amounts falling due within one year</b>	4	(12,620)	(23,328)
<b>NET CURRENT ASSETS</b>		47,376	45,230
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		47,858	46,613
<b>Creditors - amounts falling due after more than one year</b>		-	-
Provisions for liabilities		-	(30)
<b>NET ASSETS</b>		47,858	46,583
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	400	800
Capital redemption reserve	6	400	-
Profit and loss account		47,058	45,783
<b>SHAREHOLDERS FUNDS - All Equity</b>		47,858	46,583

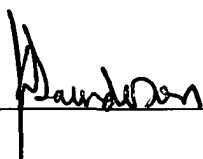
The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Shareholders holding 10% or more of the nominal value of the company's issued share capital have not issued a notice requiring an audit under section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and section 387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at the period end and of its profit or loss for the period then ended in accordance with the requirements of section 396, and which otherwise comply with the requirements of the Act relating to the Accounts so far as applicable to the company.

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

They were approved by the board on 9 November 2015

and signed on its behalf by:

James Saunderson  
Director



Company No. 184 649 (Scotland)

The notes on pages 3 to 4 form part of these financial statements

ACA ASSOCIATES LIMITED  
NOTES TO THE ABBREVIATED ACCOUNTS - 30 APRIL 2015

**I. ACCOUNTING POLICIES**

**Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover comprises the invoice value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Revenue recognition**

The company recognises revenue to the extent that it has fulfilled its contractual obligations to its customers through the supply of goods and services.

**Depreciation of tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. The cost of tangible fixed assets, less any residual value, is written off over their expected useful lives as follows:

	<b>Principal annual rate</b>
Plant & machinery	20% per annum straight line basis

**Deferred taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider it is more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted by the balance sheet date.

**Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

**ACA ASSOCIATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS - 30 APRIL 2015**

**2. TURNOVER**

The whole of the turnover and profit or (loss) before taxation is attributable to gas industry land services.

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST OR VALUATION</b>	
At 30 April 2014	5,308
Additions	-
Disposals	-
At 30 April 2015	<u>5,308</u>
<b>DEPRECIATION</b>	
At 30 April 2014	3,925
Charge for the year	901
On disposals	-
At 30 April 2015	<u>4,826</u>
<b>NET BOOK VALUES</b>	
At 30 April 2015	<u>482</u>
At 30 April 2014	<u>1,383</u>

**4. CREDITORS**

	2015 £	2014 £
Creditors include amounts due to secured creditors of:		
Due within one year	5,180	1,229
Due after more than one year	-	-
Total due to secured creditors	<u>5,180</u>	<u>1,229</u>

**5. CALLED UP SHARE CAPITAL**

	Denomination	2015	2014	2015	2014
	£	Quantity		£	£
Allotted, called up and fully paid					
Ordinary shares	1.00	400	800	400	800
				<u>400</u>	<u>800</u>

**6. CAPITAL REDEMPTION RESERVE**

The redemption reserve arose on the purchase by the company of 400 of its own £1 ordinary shares for a total consideration of £400.