

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021
FOR
ACL DEESIDE ACCOUNTANCY LTD**

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for the Year Ended 5 April 2021**

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ACL DEESIDE ACCOUNTANCY LTD

COMPANY INFORMATION
for the Year Ended 5 April 2021

DIRECTOR: A Leslie

REGISTERED OFFICE: 9 Chestnut Park
Banchory
Aberdeenshire
AB31 5PP

REGISTERED NUMBER: SC479041 (Scotland)

ACCOUNTANTS: Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

BALANCE SHEET
5 April 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	5	248	142
Cash at bank		<u>540</u>	<u>36,689</u>
		788	36,831
CREDITORS			
Amounts falling due within one year	6	<u>778</u>	<u>2,630</u>
NET CURRENT ASSETS		<u>10</u>	<u>34,201</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>10</u>	<u>34,201</u>
CAPITAL AND RESERVES			
Called up share capital	7	10	10
Retained earnings	8	-	<u>34,191</u>
SHAREHOLDERS' FUNDS		<u>10</u>	<u>34,201</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 18 June 2021 and were signed by:

A Leslie - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 5 April 2021

1. STATUTORY INFORMATION

ACL Deeside Accountancy Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 6 April 2020	544
Disposals	(544)
At 5 April 2021	-
DEPRECIATION	
At 6 April 2020	544
Eliminated on disposal	(544)
At 5 April 2021	-
NET BOOK VALUE	
At 5 April 2021	-
At 5 April 2020	-

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Tax	248	142

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 5 April 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Directors' current accounts	237	2,089
Accrued expenses	541	541
	<u>778</u>	<u>2,630</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2021	2020
Number:	Class:	Nominal value:	£	£
7	Ordinary A shares	7	7	7
3	Ordinary B shares	3	3	3
			<u>10</u>	<u>10</u>

8. RESERVES

	Retained earnings £
At 6 April 2020	34,191
Deficit for the year	(452)
Dividends	<u>(33,739)</u>
At 5 April 2021	<u>-</u>

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 5 April 2021 and 5 April 2020:

	2021	2020
	£	£
A Leslie		
Balance outstanding at start of year	(2,089)	(2,089)
Amounts advanced	1,852	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(237)</u>	<u>(2,089)</u>

The loan is interest free and has no set repayment terms.

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is A Leslie.

ACL DEESIDE ACCOUNTANCY LTD

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF
ACL DEESIDE ACCOUNTANCY LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 5 April 2021 set out on pages one to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

28 June 2021

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.