

Registered number
01564121

A & C Builders (Beddau) Limited

Abbreviated Accounts

31 March 2016



A & C Builders (Beddau) Limited

Report to the director on the preparation of the unaudited abbreviated accounts of A & C Builders (Beddau) Limited for the year ended 31 March 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A & C Builders (Beddau) Limited for the year ended 31 March 2016 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.



MORGAN SMITH PARTNERSHIP
Chartered Certified Accountants
87 Whitchurch Road
Heath
Cardiff
CF14 3JP

1 November 2016

A & C Builders (Beddau) Limited
Registered number:
Abbreviated Balance Sheet
as at 31 March 2016

01564121

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	4,538	6,807
Current assets			
Stocks		1,895	27,819
Debtors		140,000	131,114
Cash at bank and in hand		86,866	189,841
		<u>228,761</u>	<u>348,774</u>
Creditors: amounts falling due within one year		<u>(74,512)</u>	<u>(135,340)</u>
Net current assets		154,249	213,434
Total assets less current liabilities		<u>158,787</u>	<u>220,241</u>
Creditors: amounts falling due after more than one year		-	(820)
Net assets		<u>158,787</u>	<u>219,421</u>
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		157,787	218,421
Shareholder's funds		<u>158,787</u>	<u>219,421</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mr C L Pegg
 Director

Approved by the board on 1 November 2016

A & C Builders (Beddau) Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	20% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

A & C Builders (Beddau) Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2016

2 Tangible fixed assets **£**

Cost

At 1 April 2015	15,374
At 31 March 2016	15,374

Depreciation

At 1 April 2015	8,567
Charge for the year	2,269
At 31 March 2016	10,836

Net book value

At 31 March 2016	4,538
At 31 March 2015	6,807

3 Share capital

	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid: Ordinary shares	£1 each	1,000	1,000	1,000