

Registration number 02659482

**A.C.A. (Wholesalers) Limited**  
**Abbreviated accounts**  
**for the year ended 31 May 2016**

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## **A.C.A. (Wholesalers) Limited**

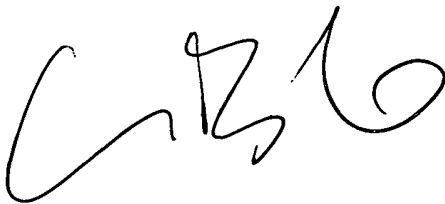
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**A.C.A. (Wholesalers) Limited**

**Accountants' report on the unaudited financial statements to the directors of  
A.C.A. (Wholesalers) Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2016 set out on pages 2 to 5 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 supplied to us.



**Lincoln Brown & Co Limited  
Chartered Certified Accountants  
Grenville House  
4 Grenville Avenue  
Broxbourne  
Hertfordshire  
EN10 7DH**

**Date: 27 October 2016**

**A.C.A. (Wholesalers) Limited**

**Abbreviated balance sheet  
as at 31 May 2016**

|   |              | <b>2016</b>      |                | <b>2015</b>      |                |
|---|--------------|------------------|----------------|------------------|----------------|
|   | <b>Notes</b> | <b>£</b>         | <b>£</b>       | <b>£</b>         | <b>£</b>       |
| <b>Fixed assets</b>                                   |              |                  |                |                  |                |
| Tangible assets                                       | <b>2</b>     |                  | 56,725         |                  | 44,773         |
| <b>Current assets</b>                                 |              |                  |                |                  |                |
| Stocks  |              | 166,329          |                | 169,209          |                |
| Debtors   |              | 252,394          |                | 231,379          |                |
| Cash at bank and in hand                              |              | 390,807          |                | 305,042          |                |
|   |              | <u>809,530</u>   |                | <u>705,630</u>   |                |
| <b>Creditors: amounts falling due within one year</b> |              | <u>(383,884)</u> |                | <u>(319,470)</u> |                |
| <b>Net current assets</b>                             |              |                  | <u>425,646</u> |                  | <u>386,160</u> |
| <b>Total assets less current liabilities</b>          |              |                  | 482,371        |                  | 430,933        |
| <b>Net assets</b>                                     |              |                  | <u>482,371</u> |                  | <u>430,933</u> |
| <b>Capital and reserves</b>                           |              |                  |                |                  |                |
| Called up share capital                               | <b>3</b>     |                  | 100            |                  | 100            |
| Profit and loss account                               |              |                  | 482,271        |                  | 430,833        |
| <b>Shareholders' funds</b>                            |              |                  | <u>482,371</u> |                  | <u>430,933</u> |

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**A.C.A. (Wholesalers) Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 May 2016**

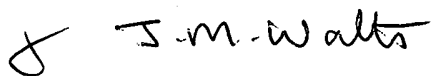
For the year ended 31 May 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These accounts were approved by the directors on 27 October 2016, and are signed on their behalf by:



**J M Watts**  
**Director**



**D J Watts**  
**Director**



**Registration number 02659482**

**The notes on pages 4 to 5 form an integral part of these financial statements.**

**A.C.A. (Wholesalers) Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 May 2016**

**1. Accounting policies**

**1.1. Accounting convention**

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

**1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                                     |                        |
|-------------------------------------|------------------------|
| Fixtures, fittings<br>and equipment | - 20% Reducing Balance |
| Motor vehicles                      | - 25% Reducing Balance |

**1.4. Stock**

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

**1.5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

**2. Fixed assets**

|                        | <b>Tangible<br/>fixed<br/>assets<br/>£</b> |
|------------------------|--|
| <b>Cost</b>            |  |
| At 1 June 2015         | 103,621                                    |
| Additions              | 29,657                                     |
| Disposals              | (4,700)                                    |
| At 31 May 2016         | <u>128,578</u>                             |
| <b>Depreciation</b>    |  |
| At 1 June 2015         | 58,848                                     |
| On disposals           | (1,175)                                    |
| Charge for year        | 14,180                                     |
| At 31 May 2016         | <u>71,853</u>                              |
| <b>Net book values</b> |  |
| At 31 May 2016         | <u>56,725</u>                              |
| At 31 May 2015         | <u>44,773</u>                              |

**A.C.A. (Wholesalers) Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 May 2016**

..... continued

| <b>3. Share capital</b>                   | <b>2016</b> | <b>2015</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| <b>Authorised</b>                         |             |             |
| 51 Ordinary shares class 1 of £1 each     | 51          | 51          |
| 49 Ordinary shares class 2 of £1 each     | 49          | 49          |
|   | <u>100</u>  | <u>100</u>  |
| <b>Allotted, called up and fully paid</b> |             |             |
| 50 Ordinary shares class 1 of £1 each     | 50          | 51          |
| 50 Ordinary shares class 2 of £1 each     | 50          | 49          |
|   | <u>100</u>  | <u>100</u>  |
| <b>Equity Shares</b>                      |             |             |
| 50 Ordinary shares class 1 of £1 each     | 50          | 51          |
| 50 Ordinary shares class 2 of £1 each     | 50          | 49          |
|   | <u>100</u>  | <u>100</u>  |