

C.A.S. Construction Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

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C.A.S. Construction Ltd
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C.A.S. Construction Ltd
(Registration number: 06362195)
Abbreviated Balance Sheet at 30 September 2016

	Note	2016	2015
		£	£
	£	£	£
Fixed assets			
Intangible fixed assets		3,500	7,000
Tangible fixed assets		<u>10,978</u>	<u>14,434</u>
		14,478	21,434
Current assets			
Stocks		325	-
Debtors		4,000	869
Cash at bank and in hand		<u>2,361</u>	<u>654</u>
		6,686	1,523
Creditors: Amounts falling due within one year		(15,917 _____)	(17,181 _____)
Net current liabilities		(9,231)	15,658 (_____)
Total assets less current liabilities		5,247	5,776
Creditors: Amounts falling due after more than one year		<u>(3,599)</u>	<u>(5,554)</u>
Net assets		<u>1,648</u>	<u>222</u>
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		<u>1,647</u>	<u>221</u>
Shareholders' funds		<u>1,648</u>	<u>222</u>

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

C.A.S. Construction Ltd
(Registration number: 06362195)
Abbreviated Balance Sheet at 30 September 2016
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For the year ending 30 September 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 31 July 2017

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CA Sayle
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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C.A.S. Construction Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 September 2016
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% Straight line basis

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	15% reducing balance
Motor vehicles	25% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

C.A.S. Construction Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 September 2016
..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2015	35,000	20,152	55,152
At 30 September 2016	35,000	20,152	55,152
Depreciation			
At 1 October 2015	28,000	5,718	33,718
Charge for the year	3,500	3,456	6,956
At 30 September 2016	31,500	9,174	40,674
Net book value			
At 30 September 2016	3,500	10,978	14,478
At 30 September 2015	7,000	14,434	21,434

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

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