

C A S Construction Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2013

Stubbs Parkin Taylor & Co
Chartered Accountants
18a London Street
Southport
Merseyside
PR9 0UE

C A S Construction Ltd
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C A S Construction Ltd
(Registration number: 06362195)
Abbreviated Balance Sheet at 30 September 2013

	Note	2013	2012
		£	£
	£	£	£
Fixed assets			
Intangible fixed assets		14,000	17,500
Tangible fixed assets		<u>2,303</u>	<u>2,404</u>
		16,303	19,904
Current assets			
Stocks		380	390
Debtors		505	545
Cash at bank and in hand		<u>2,198</u>	<u>2,755</u>
		3,083	3,690
		((
Creditors: Amounts falling due within one year		30,628	28,714
		<u>)</u>	<u>)</u>
		((
Net current liabilities		27,545	25,024
		<u>)</u>	<u>)</u>
		((
Total assets less current liabilities		11,242	(5,120)
))
		((
Creditors: Amounts falling due after more than one year		(6,000)	10,800
		<u>)</u>	<u>)</u>
		((
Net liabilities		17,242	15,920
		<u>)</u>	<u>)</u>
Capital and reserves			
Called up share capital	<u>3</u>	1	1
		((
Profit and loss account		17,243	15,921
		<u>)</u>	<u>)</u>
		((
Shareholders' deficit		17,242	15,920
		<u>)</u>	<u>)</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 2013
..... continued

For the year ending 30 September 2013 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 2014

.....
C A 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 2013
..... continued

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 April 2008).

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.

C A S Construction Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 September 2013
..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2012	35,000	8,390	43,390
Additions	-	497	497
At 30 September 2013	<u>35,000</u>	<u>8,887</u>	<u>43,887</u>
Depreciation			
At 1 October 2012	17,500	5,986	23,486
Charge for the year	<u>3,500</u>	<u>598</u>	<u>4,098</u>
At 30 September 2013	<u>21,000</u>	<u>6,584</u>	<u>27,584</u>
Net book value			
At 30 September 2013	<u>14,000</u>	<u>2,303</u>	<u>16,303</u>
At 30 September 2012	<u>17,500</u>	<u>2,404</u>	<u>19,904</u>

3 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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