

# C A S Construction Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2014

Stubbs Parkin Limited  
Chartered Accountants  
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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 2014**

	Note	2014	2013
		£	£
	£	£	£
<b>Fixed assets</b>			
Intangible fixed assets		10,500	14,000
Tangible fixed assets		<u>2,243</u>	<u>2,303</u>
		12,743	16,303
<b>Current assets</b>			
Stocks	320	380	
Debtors	731	505	
Cash at bank and in hand	<u>302</u>	<u>2,198</u>	
	1,353	3,083	
	(	(	
Creditors: Amounts falling due within one year	24,390	30,628	
	<u>)</u>	<u>)</u>	
	(	(	
Net current liabilities	23,037	27,545	
	<u>)</u>	<u>)</u>	
	(	(	
Total assets less current liabilities	10,294	11,242	
	)	)	
Creditors: Amounts falling due after more than one year	<u>(1,200)</u>	<u>(6,000)</u>	
	(	(	
Net liabilities	11,494	17,242	
	<u>)</u>	<u>)</u>	
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	1	1
	(	(	
Profit and loss account	11,495	17,243	
	<u>)</u>	<u>)</u>	
	(	(	
Shareholders' deficit	11,494	17,242	
	<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 2014**  
**..... continued**

For the year ending 30 September 2014 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 2015

.....  
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 2014**  
*..... 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:

<b>Asset class</b>	<b>Amortisation method and rate</b>
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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2014**  
*..... continued*

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 October 2013	35,000	8,887	43,887
Additions	-	481	481
At 30 September 2014	35,000	9,368	44,368
<b>Depreciation</b>			
At 1 October 2013	21,000	6,584	27,584
Charge for the year	3,500	541	4,041
At 30 September 2014	24,500	7,125	31,625
<b>Net book value</b>			
At 30 September 2014	10,500	2,243	12,743
At 30 September 2013	14,000	2,303	16,303

**3 Share capital**

**Allotted, called up and fully paid shares**

	2014		2013	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	1	1

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