

Company registration number: 06792126

ACLA Limited

Unaudited filleted financial statements

31 January 2018

ACLA Limited

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ACLA Limited

Directors and other information

Director	Anthony Clarkson
Company number	06792126
Registered office	9 Hungerford Road East Grafton Marlborough Wiltshire SN8 3DG
Accountants	Charlton Baker Limited 7-7c Snuff Street Devizes Wiltshire SN10 1DU

ACLA Limited

**Chartered accountants report to the director on the preparation of the
unaudited statutory financial statements of ACLA Limited**

Year ended 31 January 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ACLA Limited for the year ended 31 January 2018 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

Our work has been undertaken in accordance with the ICAEW Technical Release 07/16 AAF.

Charlton Baker Limited

Chartered Accountants

7-7c Snuff Street

Devizes

Wiltshire

SN10 1DU

ACLA Limited**Statement of financial position****31 January 2018**

	Note	2018 £	£	2017 £	£
Current assets					
Debtors	6	6,434		4,082	
Cash at bank and in hand		380		251	
		<u>6,814</u>		<u>4,333</u>	
Creditors: amounts falling due within one year	7	(6,810)		(4,263)	
		<u></u>		<u></u>	
Net current assets			4		70
			<u>4</u>		<u>70</u>
Total assets less current liabilities					
			<u>4</u>		<u>70</u>
Net assets					
			<u>4</u>		<u>70</u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			3		69
			<u>4</u>		<u>70</u>
Shareholder funds					
			<u>4</u>		<u>70</u>

For the year ending 31 January 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 25 October 2018 , and are signed on behalf of the board by:

Anthony Clarkson

Director

Company registration number: 06792126

ACLA Limited

Notes to the financial statements

Year ended 31 January 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 9 Hungerford Road, East Grafton, Marlborough, Wiltshire, SN8 3DG.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value

at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 15 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

5. Tangible assets

	Plant and machinery £	Total £
Cost		
At 1 February 2017 and 31 January 2018	1,551	1,551
Depreciation		
At 1 February 2017 and 31 January 2018	1,551	1,551
Carrying amount		
At 31 January 2018	-	-
At 31 January 2017	-	-

6. Debtors

	2018	2017
	£	£
Trade debtors	3,181	3,434
Other debtors	3,253	648
	<u>6,434</u>	<u>4,082</u>

7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Corporation tax	5,588	3,154
Other creditors	1,222	1,109
	<u>6,810</u>	<u>4,263</u>

8. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

2018

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	£	£
Anthony Clarkson	368	1,876	2,244
	<u> </u>	<u> </u>	<u> </u>

2017

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	£	£
Anthony Clarkson	1,003	(635)	368
	<u> </u>	<u> </u>	<u> </u>

This loan is unsecured, interest free and repayable on demand.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.