

**A&C FACILITIES UK LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

William Price & Co
Chartered Accountants
Westbury Court Church Road
Westbury On Trym
Bristol
BS9 3EF

A&C Facilities UK Limited
Financial Statements
For The Year Ended 31 March 2023

Contents

	Page
Balance Sheet	1
Notes to the Financial Statements	2—3

A&C Facilities UK Limited
Balance Sheet
As At 31 March 2023

Registered number: 13453461

		31 March 2023		31 March 2022	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	4	5,648		2,505	
Cash at bank and in hand		37,191		36,932	
		<u>42,839</u>		<u>39,437</u>	
Creditors: Amounts Falling Due Within One Year	5	<u>(42,101)</u>		<u>(41,824)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>738</u>		<u>(2,387)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>738</u>		<u>(2,387)</u>
NET ASSETS/(LIABILITIES)			<u>738</u>		<u>(2,387)</u>
CAPITAL AND RESERVES					
Called up share capital	6		100		100
Profit and Loss Account			<u>638</u>		<u>(2,487)</u>
SHAREHOLDERS' FUNDS			<u>738</u>		<u>(2,387)</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr T J Barry

Director

26 July 2023

The notes on pages 2 to 3 form part of these financial statements.

A&C Facilities UK Limited
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. General Information

A&C Facilities UK Limited is a private company, limited by shares, incorporated in England & Wales, registered number 13453461. The registered office is Unit 3, 6 - 10 Cater Road, Bishopsworth, Bristol, BS13 7TW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Taxation

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL. (2022: NIL.)

4. Debtors

	31 March 2023	31 March 2022
	£	£
Due within one year		
Prepayments and accrued income	2,726	2,241
Other debtors	100	100
CIS deducted	2,822	-
VAT	-	164
	<u>5,648</u>	<u>2,505</u>

5. Creditors: Amounts Falling Due Within One Year

	31 March 2023	31 March 2022
	£	£
Trade creditors	1,152	984
Corporation tax	149	-
Accruals and deferred income	800	840
Directors' loan accounts	40,000	40,000
	<u>42,101</u>	<u>41,824</u>

A&C Facilities UK Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

6. Share Capital

	31 March 2023	31 March 2022
	£	£
Allotted, Called up and fully paid	100	100

7. Controlling Party

The company's controlling party is Campre Gestion Y Promocion SL by virtue of his ownership of 50% of the issued share capital in the company.

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.