

Registered number
00530321

**Registrar of
Companies**

M C A (Aston) Limited

Abbreviated Accounts

31 December 2011

WEDNESDAY



A19 *A16NR4EG* 11/04/2012 #266
COMPANIES HOUSE

Collins Hart
Chartered Accountants
West Midlands

M C A (Aston) Limited
Registered number:
Abbreviated Balance Sheet
as at 31 December 2011

00530321

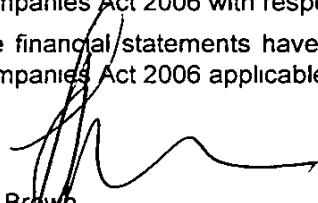
	Notes	2011 £	£	2010 £	£
Fixed assets					
Tangible assets	2		47,608		50,927
Current assets					
Stocks		609,500		591,500	
Debtors		241,823		177,292	
Cash at bank and in hand		24,185		94,295	
		<u>875,508</u>		<u>863,087</u>	
Creditors: amounts falling due within one year		<u>(115,653)</u>		<u>(138,907)</u>	
Net current assets			759,855		724,180
Total assets less current liabilities			<u>807,463</u>		<u>775,107</u>
Provisions for liabilities			(9,520)		(10,693)
Net assets			<u>797,943</u>		<u>764,414</u>
Capital and reserves					
Called up share capital	3		200		200
Profit and loss account			797,743		764,214
Shareholders' funds			<u>797,943</u>		<u>764,414</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Also that no member or members have required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime


P J Brown
Director

Approved by the board on 14 March 2012

M C A (Aston) Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2011

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	10% - 33 3% pa reducing balance
Motor vehicles	25% pa reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value

Cost represents materials, direct labour and appropriate production overheads

Deferred taxation

Deferred taxation is provided on the liability method on all timing differences that have originated but not reversed by the balance sheet date

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their useful lives

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease on a straight line basis

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme

M C A (Aston) Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2011

2 Tangible fixed assets

£

Cost

At 1 January 2011	160,113
Additions	26,618
Disposals	(22,544)
At 31 December 2011	<u>164,187</u>

Depreciation

At 1 January 2011	109,186
Charge for the year	12,437
On disposals	(5,044)
At 31 December 2011	<u>116,579</u>

Net book value

At 31 December 2011	<u>47,608</u>
At 31 December 2010	<u>50,927</u>

3 Share capital

**Nominal
value**

**2011
Number**

**2011
£**

**2010
£**

Allotted, called up and fully paid
Ordinary shares

£1 each

200

200

200

4 Ultimate holding company

The ultimate holding company is Positive Engineering Limited a company incorporated in England