

Registered number
00530321

M C A (Aston) Limited

Abbreviated Accounts

31 December 2012

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COMPANIES HOUSE

Collins Hart
Chartered Accountants
West Midlands

M C A (Aston) Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of M C A (Aston) Limited for the year ended 31 December 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of M C A (Aston) Limited for the year ended 31 December 2012 which comprise of the balance sheet and the 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 icaew.com/membershandbook

This report is made solely to the Board of Directors of M C A (Aston) Limited, as a body. Our work has been undertaken solely to prepare for your approval the accounts of M C A (Aston) Limited and state those matters that we have agreed to state to the Board of Directors of M C A (Aston) Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than M C A (Aston) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that M C A (Aston) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of M C A (Aston) Limited. You consider that M C A (Aston) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of M C A (Aston) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



Collins Hart
Chartered Accountants
The Lodge, Castle Bromwich Hall
Chester Road
Castle Bromwich
West Midlands
B36 9DE

13 March 2013

M C A (Aston) Limited
Registered number:
Abbreviated Balance Sheet
as at 31 December 2012

00530321

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	2		38,118		47,608
Current assets					
Stocks		630,625		609,500	
Debtors		223,511		241,823	
Cash at bank and in hand		50,385		24,185	
		<u>904,521</u>		<u>875,508</u>	
Creditors: amounts falling due within one year		<u>(135,495)</u>		<u>(115,653)</u>	
Net current assets			769,026		759,855
Total assets less current liabilities			<u>807,144</u>		<u>807,463</u>
Provisions for liabilities			(7,624)		(9,520)
Net assets			<u>799,520</u>		<u>797,943</u>
Capital and reserves					
Called up share capital	3		200		200
Profit and loss account			799,320		797,743
Shareholders' funds			<u>799,520</u>		<u>797,943</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 13 March 2013

M C A (Aston) Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2012

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 2012

2 Tangible fixed assets **£**

Cost

At 1 January 2012	164,187
Additions	445
At 31 December 2012	<u>164,632</u>

Depreciation

At 1 January 2012	116,579
Charge for the year	9,935
At 31 December 2012	<u>126,514</u>

Net book value

At 31 December 2012	<u>38,118</u>
At 31 December 2011	<u>47,608</u>

3 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid Ordinary shares	£1 each	200	<u>200</u>	<u>200</u>

4 Ultimate holding company

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