REGISTERED NUMBER: 00530321 (England and Wales)

M.C.A.(ASTON)LIMITED

Unaudited Financial Statements for the Year Ended 31 December 2018

Michael Dufty Partnership Limited
59-61 Charlotte Street
St Pauls Square
Birmingham
West Midlands
B3 1PX

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for the Year Ended 31 December 2018

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M.C.A.(ASTON)LIMITED

Company Information
for the Year Ended 31 December 2018

DIRECTORS:	Mrs P A Brown D J Brown
SECRETARY:	Mrs P A Brown
REGISTERED OFFICE:	38-50 Victoria Road Aston Birmingham West Midlands B6 5HF
REGISTERED NUMBER:	00530321 (England and Wales)
ACCOUNTANTS:	Michael Dufty Partnership Limited 59-61 Charlotte Street St Pauls Square Birmingham West Midlands B3 1PX

Balance Sheet
31 December 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		37,683		33,444
CURRENT ASSETS					
Stocks		601,474		603,000	
Debtors	5	37,095		341,989	
Cash at bank and in hand		242,492		176,971	
		881,061		1,121,960	
CREDITORS					
Amounts falling due within one year	6	77,810		121,814	
NET CURRENT ASSETS			803,251		1,000,146
TOTAL ASSETS LESS CURRENT LIABILITIES			840,934		1,033,590
CREDITORS					
Amounts falling due after more than one year	7		-		(1,043)
PROVISIONS FOR LIABILITIES			(7,160)		(6,354)
NET ASSETS			833,774		1,026,193
CAPITAL AND RESERVES					
Called up share capital			200		200
Retained earnings			833,574		1,025,993
			833,774		1,026,193

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 18 March 2019 and were signed on its behalf by:

D J Brown - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2018

1. STATUTORY INFORMATION

M.c.a.(Aston)limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2017 - 8) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2018	87,883	13,908	38,737	42,039	182,567
Additions	2,326	-	28,108	-	30,434
Disposals	-	-	(30,237)	-	(30,237)
At 31 December 2018	90,209	13,908	36,608	42,039	182,764
DEPRECIATION					
At 1 January 2018	80,887	11,799	17,249	39,188	149,123
Charge for year	810	211	6,036	713	7,770
Eliminated on disposal	-	-	(11,812)	-	(11,812)
At 31 December 2018	81,697	12,010	11,473	39,901	145,081
NET BOOK VALUE					
At 31 December 2018	8,512	1,898	25,135	2,138	37,683
At 31 December 2017	6,996	2,109	21,488	2,851	33,444

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	31,322	50,175
Amounts owed by group undertakings	-	286,433
Other debtors	5,773	5,381
	37,095	341,989

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Hire purchase contracts and finance leases	-	4,172
Trade creditors	58,567	62,999
Amounts owed to group undertakings	-	25,450
Taxation and social security	13,159	16,546
Other creditors	6,084	12,647
	77,810	121,814

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018 £	2017 £
Hire purchase contracts and finance leases	-	1,043

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8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 December 2018 and 31 December 2017:

	2018 £	2017 £
D J Brown		
Balance outstanding at start of year	-	-
Amounts advanced	4,065	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	4,065	-

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.