Registered Number 03148421

ESPARK ACU LIMITED

Abbreviated Accounts

30 September 2012

ESPARK ACU LIMITED **Registered Number 03148421**

Abbreviated Balance Sheet as at 30 September 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Tangible assets	2	742,984	862,839
Investments	3	299,831	297,398
		1,042,815	1,160,237
Current assets			
Debtors		271,329	837,513
Cash at bank and in hand		1,940,059	1,215,361
		2,211,388	2,052,874
Creditors: amounts falling due within one year		(1,847,867)	(1,861,173)
Net current assets (liabilities)		363,521	191,701
Total assets less current liabilities		1,406,336	1,351,938
Creditors: amounts falling due after more than one year		(28,297)	-
Provisions for liabilities		(106,000)	(106,000)
Total net assets (liabilities)		1,272,039	1,245,938
Capital and reserves			
Called up share capital		10,200	10,200
Profit and loss account		1,261,839	1,235,738
Shareholders' funds		1,272,039	1,245,938

- For the year ending 30 September 2012 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 28 June 2013

And signed on their behalf by:
M AH-MOYE, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
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 policy
Turnover comprises revenue recognised by the company in respect of services supplied during the year, exclusive of Value Added Tax and trade discounts.

Tangible assets depreciation policy
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements 10% straight line
Motor vehicles 25% reducing balance
Fixtures & fittings 25% reducing balance
Medical equipment 25% straight line

Other accounting policies
Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2 Tangible fixed assets

	£
Cost	
At 1 October 2011	1,938,362
Additions	40,640
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2012	1,979,002
Depreciation	
At 1 October 2011	1,075,523
Charge for the year	160,495
On disposals	-
At 30 September 2012	1,236,018
Net book values	
At 30 September 2012	742,984
At 30 September 2011	862,839

3 Fixed assets Investments
Investments held as fixed assets are shown at cost less provision for impairment.

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