

Company No 6424486

SIGMA ACC LIMITED
(PREVIOUSLY SIGMA.CO.UK LIMITED)
ABBREVIATED FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2009

THURSDAY



A43 *A0TDBNU8* 391
30/09/2010
COMPANIES HOUSE

WALTER DAWSON & SON

Chartered Accountants & Statutory Auditor

7 Wellington Road East
Dewsbury
WF13 1HF

SIGMA ACC LIMITED
ABBREVIATED FINANCIAL STATEMENTS
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INDEPENDENT AUDITOR'S REPORT TO SIGMA ACC LIMITED UNDER
SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated financial statements set out on pages 2 to 5 together with the financial statements of Sigma ACC Limited for the year ended 31st December 2009 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

Respective Responsibilities of Directors and Auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements to the Registrar of Companies and whether the abbreviated financial statements have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated financial statements have been properly prepared in accordance with the regulations made under that section.



Graham Atkinson FCA (Senior Statutory Auditor)
for and on behalf of Walter Dawson & Son, Statutory Auditor

Chartered Accountants
7 Wellington Road East
Dewsbury, WF13 1HF

26th May 2010

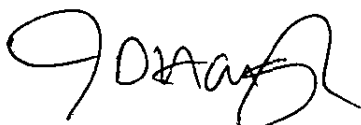
SIGMA ACC LIMITED
ABBREVIATED BALANCE SHEET AS AT 31ST DECEMBER 2009

		2009	2008
	Note	£	£
<u>FIXED ASSETS</u>			
Tangible Assets	2	63,613	--
<u>CURRENT ASSETS</u>			
Stock and Work in Progress		58,212	39,226
Investments		125,000	--
Debtors		521,412	377,155
Cash at Bank and in Hand		248,145	220,982
		952,769	637,363
<u>CREDITORS</u> Amounts Falling Due Within One Year	3	(813,373)	(598,664)
<u>NET CURRENT ASSETS</u>		139,396	38,699
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		203,009	38,699
<u>CREDITORS</u> Amounts Falling Due After More Than One Year	3	(79,245)	(--)
<u>PROVISION FOR LIABILITIES</u>			
Deferred Taxation		(12,028)	(--)
		111,736	38,699
<u>CAPITAL AND RESERVES</u>			
Called Up Share Capital	4	100	100
Profit and Loss Account		111,636	38,599
		111,736	38,699

These abbreviated financial statements have been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies

The abbreviated financial statements were approved and authorised for issue by the Board of Directors on 26th May 2010 and signed on their behalf by

Jonathan Haigh DIRECTOR



SIGMA ACC LIMITED
NOTES TO THE BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2009

1 ACCOUNTING POLICIES

The financial statements are prepared in accordance with applicable accounting standards. The particular accounting policies adopted are as follows:

(a) Accounting Convention

The financial statements are prepared under the historical cost convention.

(b) Tangible Fixed Assets

Depreciation is provided on a straight line basis over the expected useful lives of each category of tangible fixed assets:

Plant and Machinery	20% per annum on cost
Fixtures and Fittings	20% per annum on cost
Office Equipment	25% per annum on cost

(c) Investments

All investments are stated at cost.

(d) Stocks and Work in Progress

Stocks and work in progress is stated at the lower of cost and net realisable value. Cost includes all direct costs incurred in bringing the stocks and work in progress to its present location and condition, including where appropriate, a proportion of overheads.

(e) Leases and Hire Purchase Contracts

Assets held under finance leases and hire purchase contracts and the relating obligations are recorded in the balance sheet at the fair value of the assets at the inception of the agreements. The excess of the payments over the recorded obligations are treated as finance charges which are amortised over the term of each agreement to give a constant rate of charge on the remaining balance of the obligation.

Rental costs under operating leases are charged to the profit and loss account in equal annual amounts over the periods of the leases.

(f) Deferred Taxation

Deferred taxation is recognised in respect of all timing differences, between the treatment of certain items for accounts purposes and their treatment for tax purposes, that have originated but not reversed by the balance sheet date.

Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

(g) Pension Costs

The company has a defined contribution pension scheme. The cost of the contributions made by the company to the scheme are charged to the profit and loss account as incurred.

SIGMA ACC LIMITED
NOTES TO THE BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2009

1 ACCOUNTING POLICIES (continued)

(h) Cash Flow Statement

The company qualifies as a small company under the Companies Act 2006. The directors have elected to take advantage of the exemptions under FRS 1 not to prepare a cash flow statement.

2 TANGIBLE FIXED ASSETS

	<u>Total</u>
	£
<u>Cost</u>	
At 1st January 2009	--
Additions	84,425
At 31st December 2009	<u>84,425</u>
<u>Depreciation</u>	
At 1st January 2009	--
Charge for Year	20,812
At 31st December 2009	<u>20,812</u>
<u>Net Book Value</u>	
At 31st December 2009	<u>63,613</u>
At 31st December 2008	<u>--</u>

3 CREDITORS

	<u>2009</u>	<u>2008</u>
	£	£
<u>Total Amount Payable by Instalments Obligations</u>		
<u>Under Finance Leases and Hire Purchase Contracts</u>		
Due Within Five Years	89,103	--
Due After Five Years	--	--
	<u>89,103</u>	<u>--</u>

SIGMA ACC LIMITED
NOTES TO THE BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2009

4 CALLED UP SHARE CAPITAL

	<u>Allotted and</u> <u>Fully Paid</u>	
	<u>2009</u>	<u>2008</u>
	<u>£</u>	<u>£</u>
Ordinary Shares of £1 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

5 ULTIMATE PARENT COMPANY

The ultimate parent company is Sigma GRP Limited, which is registered in England