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Ballyminstra Trading Ltd

Abbreviated Accounts  
for the year ended  
30 April 2015

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# **Ballyminstra Trading Ltd**

## **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Ballyminstra Trading Ltd for the year ended 30 April 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Ballyminstra Trading Ltd for the year ended 30 April 2015 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.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking compilation of financial statements.

This report is made solely to the Board of Directors of Ballyminstra Trading Ltd, as a body, in accordance with the terms of our engagement letter dated 24 January 2013. Our work has been undertaken solely to prepare for your approval the accounts of Ballyminstra Trading Ltd and state those matters that we have agreed to state to the Board of Directors of Ballyminstra Trading Ltd, as a body, in this report and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ballyminstra Trading Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Ballyminstra Trading Ltd 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 Ballyminstra Trading Ltd. You consider that Ballyminstra Trading Ltd 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 Ballyminstra Trading Ltd. 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.

Roger Morrison & Co. Ltd  
Chartered Accountants  
95 Cregagh Road  
Belfast  
BT6 8PY

14 January 2016

**Ballyminstra Trading Ltd****Registered number:** NI072271**Abbreviated Balance Sheet  
as at 30 April 2015**

	<b>Notes</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	-	1,076
<b>Current assets</b>			
Debtors	-	5,256	
Cash at bank and in hand	-	1,694	
	-	6,950	
<b>Creditors: amounts falling due within one year</b>	-	(1,163)	
<b>Net current assets</b>		-	5,787
<b>Total assets less current liabilities</b>		-	6,863
<b>Provisions for liabilities</b>		-	(306)
<b>Net assets</b>		-	6,557
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		(2)	6,555
<b>Shareholders' funds</b>		-	6,557

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.

Members have not 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 accounts 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.

Mr. S. J. Tate

Director

Approved by the board on 14 January 2016

# Ballyminstra Trading Ltd

## Notes to the Abbreviated Accounts

### for the year ended 30 April 2015

#### 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.

Motorcycles and equipment	25% straight line
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##### ***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

#### 2 Tangible fixed assets

£

##### **Cost**

At 1 May 2014	15,874
Disposals	(15,874)
At 30 April 2015	-

##### **Depreciation**

At 1 May 2014	14,798
On disposals	(14,798)
At 30 April 2015	-

##### **Net book value**

At 30 April 2015	-
At 30 April 2014	1,076

#### 3 Share capital

**Nominal  
value**

**2015  
Number**

**2015  
£**

**2014  
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	2	2	2
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4 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr. S. J. Tate				
Loans made to Mr Tate	5,256	3,094	(8,350)	-
	<u>5,256</u>	<u>3,094</u>	<u>(8,350)</u>	<u>-</u>