

Macpac Refuse Bodies Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2016

Hamilton Morris Waugh Limited
Chartered Accountants
34 Dufferin Avenue
Bangor
County Down
BT20 3AA

Macpac Refuse Bodies Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Macpac Refuse Bodies Ltd
for the Year Ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Macpac Refuse Bodies Ltd for the year ended 31 July 2016 set out on pages 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 the compilation of financial statements.

This report is made solely to the Board of Directors of Macpac Refuse Bodies Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Macpac Refuse Bodies Ltd 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 Macpac Refuse Bodies Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Macpac Refuse Bodies 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 Macpac Refuse Bodies Ltd. You consider that Macpac Refuse Bodies 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 Macpac Refuse Bodies 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 statutory accounts.

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Hamilton Morris Waugh Limited
Chartered Accountants
34 Dufferin Avenue
Bangor
County Down
BT20 3AA
15 November 2016

Macpac Refuse Bodies Ltd
(Registration number: NI619394)
Abbreviated Balance Sheet at 31 July 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		6,035	2,602
Current assets			
Stocks		44,000	22,120
Debtors		-	88,529
Cash at bank and in hand		22,898	80,830
		66,898	191,479
Creditors: Amounts falling due within one year		(21,033)	(147,083)
Net current assets		45,865	44,396
Net assets		51,900	46,998
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		51,800	46,898
Shareholders' funds		51,900	46,998

For the year ending 31 July 2016 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 director acknowledges his 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 director on 15 November 2016

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Mr Drew Stewart
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Macpac Refuse Bodies Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% straight line basis

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 August 2015	4,264	4,264
Additions	5,999	5,999
At 31 July 2016	10,263	10,263
Depreciation		
At 1 August 2015	1,662	1,662
Charge for the year	2,566	2,566
At 31 July 2016	4,228	4,228
Net book value		
At 31 July 2016	6,035	6,035
At 31 July 2015	2,602	2,602

Macpac Refuse Bodies Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 July 2016
..... continued

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary share of £1 each	100	100	100	100
of £0.00 each	-	-	-	-
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

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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.