

REGISTERED NUMBER: NI004630 (Northern Ireland)

Financial Statements for the Year Ended 31 December 2022

for

ATR Trading Co Ltd

**Contents of the Financial Statements
for the year ended 31 December 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

ATR Trading Co Ltd
Company Information
for the year ended 31 December 2022

DIRECTOR: A T Robinson

SECRETARY: P Greene

REGISTERED OFFICE: 23 Ballyblack Road
Newtownards
Co. Down
BT22 2AP

REGISTERED NUMBER: NI004630 (Northern Ireland)

ACCOUNTANTS: Cleaver Black
Chartered Accountants
Suite 5 Ormeau House
91-97 Ormeau Road
Belfast
Co. Antrim
BT7 1SH

Balance Sheet
31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Intangible assets	4	-	-
Tangible assets	5	-	-
Investments	6	996,500	1,038,500
		<u>996,500</u>	<u>1,038,500</u>
CURRENT ASSETS			
Debtors	7	53,719	33,820
Cash at bank		95,741	62,759
		<u>149,460</u>	<u>96,579</u>
CREDITORS			
Amounts falling due within one year	8	(93,387)	(55,122)
NET CURRENT ASSETS		<u>56,073</u>	<u>41,457</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,052,573	1,079,957
PENSION LIABILITY		<u>(279,000)</u>	<u>(471,000)</u>
NET ASSETS		<u>773,573</u>	<u>608,957</u>
CAPITAL AND RESERVES			
Called up share capital		224,000	224,000
Capital redemption reserve		22,880	22,880
Retained earnings		526,693	362,077
SHAREHOLDERS' FUNDS		<u>773,573</u>	<u>608,957</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Balance Sheet - continued
31 December 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 25 August 2023 and were signed by:

A T Robinson - Director

**Notes to the Financial Statements
for the year ended 31 December 2022**

1. STATUTORY INFORMATION

ATR Trading Co Ltd is a private company, limited by shares, registered in Northern Ireland. 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 as modified by the revaluation of certain assets.

Turnover

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

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of one years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

Investments in associates

Investments in associate undertakings are recognised at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

Notes to the Financial Statements - continued
for the year ended 31 December 2022

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 January 2022
and 31 December 2022

30,000

AMORTISATION

At 1 January 2022
and 31 December 2022

30,000

NET BOOK VALUE

At 31 December 2022
At 31 December 2021

-

-

5. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 January 2022
and 31 December 2022

7,595

DEPRECIATION

At 1 January 2022
and 31 December 2022

7,595

NET BOOK VALUE

At 31 December 2022
At 31 December 2021

-

-

6. FIXED ASSET INVESTMENTS

Interest
in
associate
£

COST

At 1 January 2022
Disposals

1,038,500

(42,000)

At 31 December 2022

996,500

NET BOOK VALUE

At 31 December 2022
At 31 December 2021

996,500

1,038,500

Notes to the Financial Statements - continued
for the year ended 31 December 2022

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Sales Ledger Control	53,719	25,383
Tax	-	8,437
	<u>53,719</u>	<u>33,820</u>

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Purchase Ledger Control	70,376	44,606
VAT	15,311	546
Directors' current accounts	-	2,270
Accrued expenses	7,700	7,700
	<u>93,387</u>	<u>55,122</u>

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.