Unaudited Abbreviated Accounts for the year ended 31 December 2015

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Yellowflame Ltd for the year ended 31 December 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 Yellowflame Ltd for the year ended 31 December 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 the compilation of financial statements.

This report is made solely to the Board of Directors of Yellowflame Ltd, as a body, in accordance with the terms of our engagement letter dated 4 September 2014. Our work has been undertaken solely to prepare for your approval the accounts of Yellowflame Ltd and state those matters that we have agreed to state to the Board of Directors of Yellowflame Ltd, as a body, 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 Yellowflame Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Yellowflame 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 Yellowflame Ltd. You consider that Yellowflame 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 Yellowflame 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

13 September 2016

Registered number: 04335269

Abbreviated Balance Sheet as at 31 December 2015

	Notes		2015		2014
			£		£
Fixed assets					
Tangible assets	2		10,648		12,578
Current assets					
Stocks		1,200		1,200	
Debtors		2,061		18,817	
Cash at bank and in hand		22,241		12,212	
		25,502		32,229	
Creditors: amounts falling d	lue				
within one year		(48,224)		(67,647)	
Net current liabilities			(22,722)		(35,418)
Net liabilities		-	(12,074)	-	(22,840)
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			(13,074)		(23,840)
Shareholders' funds		-	(12,074)		(22,840)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his 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 G. Vincent

Director

Approved by the board on 13 September 2016

Notes to the Abbreviated Accounts

for the year ended 31 December 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 January 2015).

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.

Plant and machinery

20% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

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 January 2015	15,840
Additions	117
At 31 December 2015	15,957
Depreciation	
At 1 January 2015	3,262
Charge for the year	2,047
At 31 December 2015	5,309
Net book value	
At 31 December 2015	10,648
At 31 December 2014	12,578

3	Share capital	Nominal	2015	2015	2014
		value	Number	£	£

Allotted, called up and fully paid:				
Ordinary shares	£1 each	1,000	1,000	1,000

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.