

**Report of the Directors and
Unaudited Financial Statements
For The Year Ended 31 December 2015
for
FMA Trading Limited**

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FMA Trading Limited

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FMA Trading Limited
Company Information
For The Year Ended 31 December 2015

DIRECTORS:

Miss A Braithwaite
G S Fennell
Ms V J Stirum

REGISTERED OFFICE:

Foot Anstey LLP
Senate Court
Southernhay Gardens
Exeter
Devon
EX1 1NT

REGISTERED NUMBER:

07840175 (England and Wales)

ACCOUNTANTS:

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

FMA Trading Limited

**Report of the Directors
For The Year Ended 31 December 2015**

The directors present their report with the financial statements of the company for the year ended 31 December 2015.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of training provider

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2015 to the date of this report.

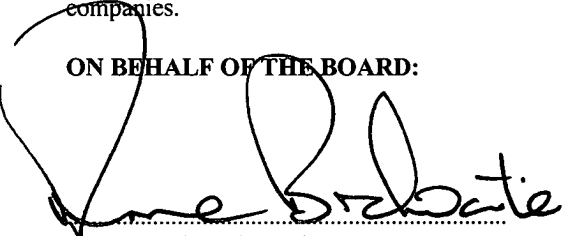
Miss A Braithwaite
G S Fennell
Ms V J Stirum

DONATIONS

The company has donated its profits of £20,513 (2014 £16,853) to its parent company Family Mediators Association.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Miss A Braithwaite - Director

Date: 21/04/2016

FMA Trading Limited
Profit and Loss Account
For The Year Ended 31 December 2015

	Notes	31.12.15 £	31.12.14 £
TURNOVER		182,014	162,353
Administrative expenses		<u>182,578</u>	<u>162,392</u>
		(564)	(39)
Other operating income		<u>564</u>	<u>39</u>
OPERATING PROFIT and PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	2	-	-
Tax on profit on ordinary activities	3	<u>-</u>	<u>-</u>
PROFIT FOR THE FINANCIAL YEAR		<u><u>-</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2015

	Notes	31.12.15 £	31.12.14 £
CURRENT ASSETS			
Debtors	4	-	1,891
Cash at bank		<u>35,563</u>	<u>36,255</u>
		35,563	38,146
CREDITORS			
Amounts falling due within one year	5	<u>35,562</u>	<u>38,145</u>
NET CURRENT ASSETS		<u>1</u>	<u>1</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>1</u></u>	<u><u>1</u></u>
CAPITAL AND RESERVES			
Called up share capital	6	<u>1</u>	<u>1</u>
SHAREHOLDERS' FUNDS		<u><u>1</u></u>	<u><u>1</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

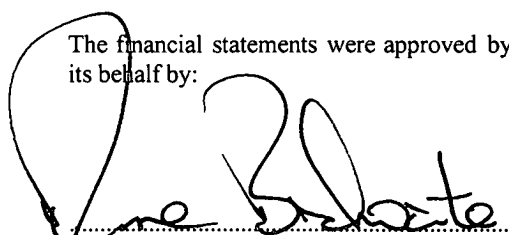
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Directors on 21/04/2016 and were signed on its behalf by:


Miss A Braithwaite - Director

FMA Trading Limited

Notes to the Financial Statements For The Year Ended 31 December 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net invoiced sales of services, excluding value added tax.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. OPERATING PROFIT

The operating profit is stated after charging:

	31.12.15 £	31.12.14 £
Directors' remuneration and other benefits etc	-	-

3. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year ended 31 December 2015 nor for the year ended 31 December 2014.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.15 £	31.12.14 £
VAT	-	72
Prepayments and accrued income	-	1,819
	-	1,891

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.15 £	31.12.14 £
Trade creditors	1,133	2,538
VAT	1,888	-
Other creditors	50	50
Accruals and deferred income	32,491	35,557
	35,562	38,145

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.15 £	31.12.14 £
1	Ordinary	£1	1	1

FMA Trading Limited

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2015**

7. RESERVES

	Profit and loss account £
Profit for the year	-
At 31 December 2015	-

8. ULTIMATE PARENT COMPANY

Family Mediators Association is regarded by the directors as being the company's ultimate parent company.

**Directors' Responsibilities Statement
on the Unaudited Financial Statements of
FMA Trading Limited**

We confirm that as directors we have met our duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2015 and of its profit for that period in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015); and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

ON BEHALF OF THE BOARD:

.....
Miss A Braithwaite - Director

Date:

**Independent Chartered Certified Accountants' Review Report to the Directors of
FMA Trading Limited**

We have reviewed the financial statements of FMA Trading Limited for the year ended 31 December 2015, which comprise the Profit and Loss Account, the Balance Sheet and the related notes 1 to 7. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's directors, as a body, in accordance with our terms of engagement. Our review has been undertaken so that we might state to the directors those matters that we have agreed with them in our engagement letter 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 and the company's directors as a body for our work, for this report or the conclusions we have formed.

Directors' responsibility for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page seven, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountants' responsibility

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF 'Assurance review engagements on historical financial statements'. ISRE 2400 also requires us to comply with the ICAEW Code of Ethics.

Scope of the assurance review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 31 December 2015 and of its profit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- in accordance with the requirements of the Companies Act 2006.

Atkinson Donnelly LLP

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 14/9/16

FMA Trading Limited
Profit and Loss Account
For The Year Ended 31 December 2015

	31.12.15		31.12.14	
	£	£	£	£
Turnover				
Training & Conference Fees	179,764		160,103	
Sponsorship	2,250		2,250	
	<u>182,014</u>		<u>162,353</u>	
Other income				
Miscellaneous Income		564		39
		<u>182,578</u>		<u>162,392</u>
Expenditure				
Printing	2,128		2,095	
Post and stationery	988		558	
Advertising and marketing	3,550		6,730	
Travelling	12,924		5,138	
Venue Hire	51,340		37,107	
Meals/Refreshments	1,758		1,283	
NNE Admin Fees	30,000		11,405	
NNE Training Course Admin Fees	(200)		20,409	
Web Hosting	1,412		2,556	
Website and Online Membership				
Forms	107		4,425	
Sundry expenses	665		859	
Delegate Materials	8,621		8,813	
Accountancy	1,460		1,810	
Trainers' Accommodation	234		2,001	
Trainer Fees	45,917		34,841	
Legal fees	925		1,925	
Donations	20,518		16,853	
	<u>182,347</u>		<u>158,808</u>	
		231		3,584
Finance costs				
Bank charges		231		3,584
NET PROFIT		<u>-</u>		<u>-</u>

This page does not form part of the statutory financial statements