

**EASTONVILLE TRADERS LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE PERIOD 31 MARCH 2015 TO 31 DECEMBER 2015**

Allen Consulting (TA+A) Limited

Chartered Accountants & Chartered Tax Advisors

Scottish Provident Building  
7 Donegall Square West  
Belfast  
BT1 6JH

**Eastonville Traders Limited**  
**Company No. NI017280**  
**Abbreviated Balance Sheet 31 December 2015**

		Period to 31 December 2015		30 March 2015	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	2		722,284		1,750,000
Investments	3		-		1,074,507
			<u>722,284</u>		<u>2,824,507</u>
<b>CURRENT ASSETS</b>					
Stocks		12,626,107		27,867,580	
Debtors		1,744,036		405,339	
Cash at bank and in hand		<u>56,131</u>		<u>41,656</u>	
		14,426,274		28,314,575	
<b>Creditors: Amounts Falling Due Within One Year</b>		<u>(30,498,523)</u>		<u>(28,392,260)</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(16,072,249)</u>		<u>(77,685)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(15,349,965)</u>		<u>2,746,822</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	4		<u>-</u>		<u>(5,955,941)</u>
<b>NET ASSETS</b>			<u>(15,349,965)</u>		<u>(3,209,119)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		10,000		10,000
Revaluation reserve			-		840,068
Profit and Loss Account			<u>(15,359,965)</u>		<u>(4,059,187)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(15,349,965)</u>		<u>(3,209,119)</u>

**Eastonville Traders Limited**  
**Company No. NI017280**  
**Abbreviated Balance Sheet (continued) 31 December 2015**

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For the period ending 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

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**Mr Bernard Eastwood**

**30 September 2016**

**Eastonville Traders Limited**  
**Notes to the Abbreviated Accounts**  
**For the Period 31 March 2015 to 31 December 2015**

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**1 . Accounting Policies**

**1.1 . Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2 . Turnover**

Turnover comprises the total sales value of legally completed properties, excluding land sales and part exchange properties. Turnover and profit on sales are recognised upon legal completion of contracts for sale of residential property and on delivery of garden accessories to customers.

**1.3 . Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	20% straight line
Plant & Machinery	20% straight line
Motor Vehicles	25% straight line
Fixtures & Fittings	33% straight line
Computer Equipment	25% straight line

**1.4 . Investment properties**

Investment properties shall not be subject to periodic charges for depreciation except for properties held on lease, which shall be depreciated at least over the period when the unexpired term is 20 years or less. Investment properties shall be included in the balance sheet at their market value.

**1.5 . Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost represents the purchase price of land and all direct development expenditure.

Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**1.6 . Joint Arrangement**

The company has entered into a contractual arrangement with another participant to engage in joint activities that do not create an entity carrying on a trade or business of its own. The company includes its share of profits, assets, liabilities and cash flows in this joint arrangement, measured in accordance with the terms of the arrangement, which is pro-rata to the company's interest in the joint arrangement.



**Eastonville Traders Limited**  
**Notes to the Abbreviated Accounts (continued)**  
**For the Period 31 March 2015 to 31 December 2015**

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**2 . Tangible Assets**

	<b>Total</b>
	<b>£</b>
<b>Cost</b>	
As at 31 March 2015	1,750,000
Revaluation	(1,027,716)
	<hr/>
As at 31 December 2015	722,284
	<hr/> <hr/>
<b>Net Book Value</b>	
As at 31 December 2015	722,284
	<hr/> <hr/>
As at 31 March 2015	1,750,000
	<hr/> <hr/>

**3 . Investments**

	<b>Listed</b>
	<b>£</b>
<b>Cost</b>	
As at 31 March 2015	3,937,506
Disposals	(3,937,506)
	<hr/>
As at 31 December 2015	-
	<hr/> <hr/>
<b>Provision</b>	
As at 31 March 2015	2,862,999
Disposals	(2,862,999)
	<hr/>
As at 31 December 2015	-
	<hr/> <hr/>
<b>Net Book Value</b>	
As at 31 December 2015	-
	<hr/> <hr/>
As at 31 March 2015	1,074,507
	<hr/> <hr/>

**4 . Creditors: Amounts Falling Due After More Than One Year**

	<b>Period to 31 December 2015</b>	<b>30 March 2015</b>
	<b>£</b>	<b>£</b>
Directors loan account	-	5,955,941
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**Eastonville Traders Limited**  
**Notes to the Abbreviated Accounts (continued)**  
**For the Period 31 March 2015 to 31 December 2015**

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**5 . Share Capital**

	<b>Value</b>	<b>Number</b>	<b>Period to 31 December 2015</b>	<b>30 March 2015</b>
<b>Allotted, called up and fully paid</b>	<b>£</b>		<b>£</b>	<b>£</b>
Ordinary shares	1	10000	10,000	10,000
		<u>          </u>	<u>          </u>	<u>          </u>

**6 . Ultimate Parent Undertaking and Controlling Party**

The company's immediate and ultimate parent undertaking is Eastonville Investments Limited. Eastonville Investments Limited was incorporated in Northern Ireland. The ultimate controlling party is Eastonville Investments Limited who controls 100% of the shares of Eastonville Traders Limited.

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.