

Karen Hunter Training Ltd

Unaudited Abbreviated Accounts

for the Period from 18 October 2013 to 31 October 2014

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

Karen Hunter Training 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
Karen Hunter Training Ltd
for the Period Ended 31 October 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Karen Hunter Training Ltd for the period ended 31 October 2014 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 Karen Hunter Training 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 Karen Hunter Training 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 Karen Hunter Training Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Karen Hunter Training 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 Karen Hunter Training Ltd. You consider that Karen Hunter Training Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Karen Hunter Training 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
Co Down
BT20 3AA
27 March 2015

Karen Hunter Training Ltd
(Registration number: NI621011)
Abbreviated Balance Sheet at 31 October 2014

	Note	31 October 2014 £
Fixed assets		
Tangible fixed assets		476
Current assets		
Stocks		9,668
Debtors		6,115
Cash at bank and in hand		2,885
		18,668
Creditors: Amounts falling due within one year		(14,875)
Net current assets		3,793
Net assets		4,269
Capital and reserves		
Called up share capital	3	1
Profit and loss account		4,268
Shareholders' funds		4,269

For the year ending 31 October 2014 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 her 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 27 March 2015

.....
Mrs Karen Hunter
Director

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

Karen Hunter Training Ltd

Notes to the Abbreviated Accounts for the Period from 18 October 2013 to 31 October 2014

..... 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 April 2008).

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 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
Fixtures & Fittings	25% straight line

Work in progress

Work in progress 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

2 Fixed assets

	Tangible assets £	Total £
Cost		
Additions	635	635
At 31 October 2014	635	635
Depreciation		
Charge for the period	159	159
At 31 October 2014	159	159
Net book value		
At 31 October 2014	476	476

Karen Hunter Training Ltd

Notes to the Abbreviated Accounts for the Period from 18 October 2013 to 31 October 2014

..... continued

3 Share capital

Allotted, called up and fully paid shares

31 October 2014

	No.	£
Ordinary share class 1 of £1 each	1	1
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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.