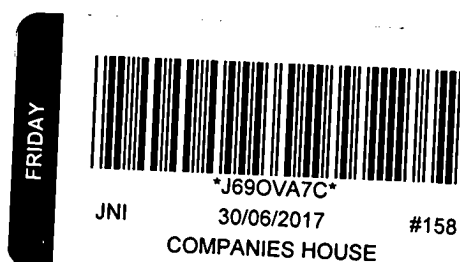


D. A. McLernon Ltd

Unaudited Abridged Financial Statements

**for the period from 27 September 2016
(date of incorporation) to 31 March 2017**



D. A. McLernon Ltd
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D. A. McLernon Ltd

Company Number: NI641070

ABRIDGED BALANCE SHEET

as at 31 March 2017

	Notes	Mar 17 £
Current Assets		
Cash and cash equivalents		8,038
Creditors: Amounts falling due within one year		(1,972)
Net Current Assets		<u>6,066</u>
Total Assets less Current Liabilities		<u>6,066</u>
Capital and Reserves		
Called up share capital	7	100
Profit and Loss Account		5,966
Equity attributable to owners of the company		<u>6,066</u>

These abridged financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.

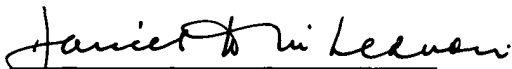
The company has taken advantage of the exemption under section 444 not to file the Abridged Profit and Loss Account and Director's Report.

For the financial period from 27 September 2016 (date of incorporation) to 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period 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.

Approved by the Director and authorised for issue on 19 June 2017



Daniel McLernon
Director

D. A. McLernon Ltd**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 March 2017

	Share capital	Retained earnings	Total
	£	£	£
Profit for the period	-	5,966	5,966
Net proceeds of equity ordinary share issue	100	-	100
At 31 March 2017	100	5,966	6,066

D. A. McLernon Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the period from 27 September 2016 (date of incorporation) to 31 March 2017

1. GENERAL INFORMATION

D. A. McLernon Ltd is a company limited by shares incorporated in Northern Ireland. 15 Sedan Avenue, Omagh, Co Tyrone, BT79 7AQ, is the registered office, which is also the principal place of business of the company. The principal activity of the company is the provision of real estate and valuation services. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 2017 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with the Companies Act 2006. There have been no transitional adjustments made.

Basis of preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. ADOPTION OF FRS 102

This is the first set of financial statements prepared by D. A. McLernon Ltd in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

4. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 6 month 5 days period from 27 September 2016 (date of incorporation) to 31 March 2017.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the period from 27 September 2016 (date of incorporation) to 31 March 2017

5. STATEMENT ON PREVIOUS PERIODS

The company did not present financial statements for previous periods.

6. AVERAGE NUMBER OF EMPLOYEES

The average monthly number of employees, including director, during the period was as follows:

	Mar 17 Number
Directors	<u>1</u>

7. SHARE CAPITAL

Description	Number of shares	Value of units	Mar 17 £
Allotted, called up and fully paid Ordinary Shares Class 1	100	£1.00 each	<u>100</u>

8. CAPITAL COMMITMENTS

The company had no material capital commitments at the period-ended 31 March 2017.

9. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the period-end.