

Registered Number OC348884(England and Wales)

ABBREVIATED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 September 2016

FOR

SMART TRADING LLP

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SMART TRADING LLP

General Information **for the period ended 30 September 2016**

Designated Members: MACHADO ENTERPRISES COMPANY

GREEKLAND SHIPMANAGEMENT CO.

Registered Address: 3rd Floor, 49 Farringdon Road, London, EC1M 3JP, UK

Registered Number: OC348884(England and Wales)

SMART TRADING LLP

ABBREVIATED BALANCE SHEET

AT 30 September 2016

	2016-2015	2015-2014
<i>Fixed Assets</i>	-	-
<i>Current Assets</i>		
Debtors	614,871	118,203
Cash at bank and in hand	314,060	266,910
	<u>928,931</u>	<u>385,113</u>
<i>Current Liabilities</i>		
Creditors: amounts falling due within one year	-	-
<i>Non current liabilities</i>		
Creditors: amounts falling due within more than one year	-	-
Net assets attributable to members	<u>928,931</u>	<u>385,113</u>
<i>Represented by:</i>		
<i>Equity</i>		
Members' capital	100	100
Other reserves	928,831	385,013
	<u>928,931</u>	<u>385,113</u>
<i>Memorandum of members' total interest</i>		
Loans and other amounts due to members	-	-
Members' other interests	928,931	385,113
Total members' interests	<u>928,931</u>	<u>385,113</u>

The notes on page 4 form part of these abbreviated accounts
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SMART TRADING LLP

ABBREVIATED BALANCE SHEET

(CONTINUED)

AT 30 September 2016

For the period ended 30 September 2016 the limited liability partnership was entitled to exemption from audit under Section 477 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to small LLPs.

The members acknowledge their 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 LLPs subject to the small LLPs regime.

The accounts were approved by the Members on 1 June 2017

FOR AND ON BEHALF OF THE MEMBERS OF SMART TRADING LLP

MACHADO ENTERPRISES COMPANY
Designated Member of SMART TRADING LLP



GREEKLAND SHIPMANAGEMENT CO.
Designated Member of SMART TRADING LLP



The notes on page 4 form part of these abbreviated accounts

SMART TRADING LLP

NOTES TO THE ABBREVIATED ACCOUNTS **for the period ended 30 September 2016**

I. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared in accordance with applicable accounting standards, under the historical cost convention and in accordance with regulation 5 of the Small Limited Liability Partnerships (Accounts) Regulations 2008.

Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Taxation

As an LLP, SMART TRADING LLP is not itself liable to United Kingdom taxation, its profit being liable to income tax in the hands of the members. Therefore no provision for taxation is made in the financial statements.

Foreign currency translation

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken to the profit and loss account.