

**GNA TRADING LTD
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

Munro Accounting Services Limited
ACMA
Fouracres
Northfield
Invergordon
Ross-Shire
IV18 0LN

GNA Trading Ltd
Unaudited Financial Statements
For The Year Ended 30 June 2022

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GNA Trading Ltd
Abridged Balance Sheet
As at 30 June 2022

Registered number: SC599135

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Debtors		61		61	
		61		61	
Creditors: Amounts Falling Due Within One Year		(21,998)		(20,832)	
NET CURRENT ASSETS (LIABILITIES)			(21,937)		(20,771)
TOTAL ASSETS LESS CURRENT LIABILITIES			(21,937)		(20,771)
Creditors: Amounts Falling Due After More Than One Year			1		-
NET LIABILITIES			(21,936)		(20,771)
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and Loss Account			(22,036)		(20,871)
SHAREHOLDERS' FUNDS			(21,936)		(20,771)

GNA Trading Ltd
Abridged Balance Sheet (continued)
As at 30 June 2022

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 30 June 2022 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Miss Jennifer Wilson

Director

27/03/2023

The notes on page 3 form part of these financial statements.

GNA Trading Ltd
Notes to the Abridged Financial Statements
For The Year Ended 30 June 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

1.2. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are software. It is amortised to profit and loss account over its estimated economic life of 2 years.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Motor Vehicles	25% straight line
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2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 11 (2021: 1)

3. Intangible Assets

	Total £
Cost	
As at 1 July 2021	3,000
As at 30 June 2022	3,000
Amortisation	
As at 1 July 2021	3,000
As at 30 June 2022	3,000
Net Book Value	
As at 30 June 2022	-
As at 1 July 2021	-

4. Tangible Assets

**Total
£**

5. Share Capital

	2022	2021
Allotted, Called up and fully paid	100	100

6. General Information

GNA Trading Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC599135. The registered office is 4 Dalmore Farm Cottages, Alness, Ross-Shire, IV17 0UX.

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.