

Registered Number 08176285

B.P.&T. INDUSTRIES ATT LIMITED

Abbreviated Accounts

31 August 2016

Abbreviated Balance Sheet as at 31 August 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		€	€
Current assets			
Debtors		2,151	33,245
Cash at bank and in hand		9,193	5,268
		<u>11,344</u>	<u>38,513</u>
Net current assets (liabilities)		<u>11,344</u>	<u>38,513</u>
Total assets less current liabilities		<u>11,344</u>	<u>38,513</u>
Creditors: amounts falling due after more than one year		(15,595)	(11,294)
Total net assets (liabilities)		<u>(4,251)</u>	<u>27,219</u>
Capital and reserves			
Called up share capital	2	128	128
Profit and loss account		(4,379)	27,091
Shareholders' funds		<u>(4,251)</u>	<u>27,219</u>

- For the year ending 31 August 2016 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 directors 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 companies subject to the small companies regime.

Approved by the Board on 24 May 2017

And signed on their behalf by:

Isabelle Coone, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 January 2015).

Turnover policy

Turnover represents amounts derived from the company's principal activity. Turnover is recognised upon completion of the contractual obligations of all parties.

Other accounting policies**Going concern**

The director has prepared the financial statements on the going concern basis. This is considered appropriate as the company's shareholders and creditors will continue to provide financial support to the company for the foreseeable future. Should the company be unable to continue trading, adjustments would have to be made to reduce the value of assets to their recoverable amounts, to provide for any further liabilities which might arise.

Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euros at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into euros at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

Controlling party

Immediate control of the company rests with International Piping Industries Ltd, a company registered in Belize, by virtue of holding 100% of the issued share capital of the company.

2 Called Up Share Capital

100 Ordinary shares of £1 each (2016: €128 2015: €128)

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.