

Registration number: NI602811

The Tread Shed Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

Aims Accountants for Business
Chartered Management Accountant
Duncrue Cottage
57 Liberty Road
Carrickfergus
Co. Antrim
BT38 9DJ

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The Tread Shed 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.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
The Tread Shed Ltd
for the Year Ended 30 April 2015**

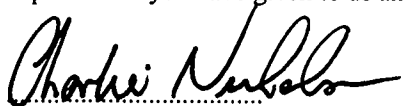
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Tread Shed Ltd for the year ended 30 April 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants (CIMA), we are subject to its ethical and other professional requirements which are detailed at cimaglobal.com/membershandbook.

This report is made solely to the Board of Directors of The Tread Shed Ltd, as a body, in accordance with the terms of our engagement letter dated 18 February 2010. Our work has been undertaken solely to prepare for your approval the accounts of The Tread Shed Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at cimaglobal.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Tread Shed Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Tread Shed 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 The Tread Shed Ltd. You consider that The Tread Shed Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Tread Shed 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.



Aims Accountants for Business
Chartered Management Accountant
Duncrue Cottage
57 Liberty Road
Carrickfergus
Co. Antrim
BT38 9DJ
21 December 2015

The Tread Shed Ltd
(Registration number: NI602811)
Abbreviated Balance Sheet at 30 April 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		19,340	17,981
Current assets			
Stocks		19,995	15,461
Debtors		4,850	3,684
Cash at bank and in hand		(664)	(664)
		24,181	18,481
Creditors: Amounts falling due within one year		(61,461)	(55,896)
Net current liabilities		(37,280)	(37,415)
Net liabilities		(17,940)	(19,434)
Capital and reserves			
Profit and loss account		(17,940)	(19,434)
Shareholders' deficit		(17,940)	(19,434)

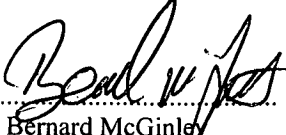
For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 22 December 2015 and signed on its behalf by:


 Bernard McGinley
 Chairman

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

The Tread Shed Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 April 2015

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).

Going concern

The financial statements have been prepared on a going concern basis. The shareholders will continue to support the business in the foreseeable future.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is charged on a straight line basis over the life of the asset

Asset class	Depreciation method and rate
Fixtures and fittings	10% Straight line
Plant and machinery	15% Straight line
Office equipment	15% Straight line

Stock

Stock 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.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

The Tread Shed Ltd

Notes to the Abbreviated Accounts for the Year Ended 30 April 2015

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 May 2014	32,054	32,054
Additions	<u>6,498</u>	<u>6,498</u>
At 30 April 2015	<u>38,552</u>	<u>38,552</u>
Depreciation		
At 1 May 2014	14,073	14,073
Charge for the year	<u>5,139</u>	<u>5,139</u>
At 30 April 2015	<u>19,212</u>	<u>19,212</u>
Net book value		
At 30 April 2015	<u>19,340</u>	<u>19,340</u>
At 30 April 2014	<u>17,981</u>	<u>17,981</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary Shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>