

Registered number
02601187

Structural Design Consulting Engineers Limited

Abbreviated Accounts

31 July 2014

Structural Design Consulting Engineers Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Structural Design Consulting Engineers Limited for the year ended 31 July 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Structural Design Consulting Engineers Limited for the year ended 31 July 2014 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Structural Design Consulting Engineers Limited, as a body, in accordance with the terms of our engagement letter dated 23 June 2008. Our work has been undertaken solely to prepare for your approval the accounts of Structural Design Consulting Engineers Limited and state those matters that we have agreed to state to the Board of Directors of Structural Design Consulting Engineers Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Structural Design Consulting Engineers Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Structural Design Consulting Engineers Limited 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 Structural Design Consulting Engineers Limited. You consider that Structural Design Consulting Engineers Limited 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 Structural Design Consulting Engineers Limited. 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 abbreviated accounts.

Pinkham Blair
Chartered Accountants
87a High Street
The Old Town
Hemel Hempstead
Herts HP1 3AH

16 December 2014

Structural Design Consulting Engineers Limited**Registered number:** 02601187**Abbreviated Balance Sheet****as at 31 July 2014**

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets	2	122,130	98,833
Current assets			
Debtors		362,557	246,195
Cash at bank and in hand		117,961	123,767
		<u>480,518</u>	<u>369,962</u>
Creditors: amounts falling due within one year		<u>(157,343)</u>	<u>(95,344)</u>
Net current assets		323,175	274,618
Total assets less current liabilities		<u>445,305</u>	<u>373,451</u>
Creditors: amounts falling due after more than one year		(50,085)	(39,529)
Provisions for liabilities		(14,736)	(13,710)
Net assets		<u>380,484</u>	<u>320,212</u>
Capital and reserves			
Called up share capital	4	33	33
Capital redemption reserve		67	67
Profit and loss account		380,384	320,112
Shareholder's funds		<u>380,484</u>	<u>320,212</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

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Director

Approved by the board on 16 December 2014

Structural Design Consulting Engineers Limited

Notes to the Abbreviated Accounts

for the year ended 31 July 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% reducing balance
Computer equipment and IT	33% straight line
Motor vehicles	25% reducing balance

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Revenue recognition

Fee income represents revenue earned under contracts to provide services. Revenue is recognised as earned, to the extent that the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements, but net of VAT.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

£

Cost

At 1 August 2013	281,597
Additions	50,662
Disposals	(29,118)
At 31 July 2014	<u>303,141</u>

Depreciation

At 1 August 2013	182,764
Charge for the year	25,179
On disposals	(26,932)
At 31 July 2014	<u>181,011</u>

Net book value

At 31 July 2014	<u>122,130</u>
At 31 July 2013	<u>98,833</u>

3 Loans

2014

2013

£

£

Creditors include:

Secured bank loans

21,147

-

4 Share capital

Nominal
value

2014
Number

2014
£

2013
£

Allotted, called up and fully paid:

Ordinary shares	£1 each	33	<u>33</u>	<u>33</u>
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