

**Registered Number 05364511**

**Blue Print and Design (UK) Ltd**

**Abbreviated Accounts**

**30 June 2015**

## Balance Sheet as at 30 June 2015

	Notes	2015	2014
		£	£
<b>Fixed assets</b>	2		
Tangible		13,857	28,042
		<u>13,857</u>	<u>28,042</u>
<b>Current assets</b>			
Debtors		1,254	4,745
Cash at bank and in hand		0	3,494
Total current assets		<u>1,254</u>	<u>8,239</u>
<b>Creditors: amounts falling due within one year</b>		(1,126)	(9,493)
<b>Net current assets (liabilities)</b>		128	(1,254)
<b>Total assets less current liabilities</b>		<u>13,985</u>	<u>26,788</u>
<b>Creditors: amounts falling due after more than one year</b>	3	0	(2,172)
<b>Provisions for liabilities</b>		0	(2,630)
<b>Total net assets (liabilities)</b>		<u>13,985</u>	<u>21,986</u>
<b>Capital and reserves</b>			

Called up share capital	4	2	2
Profit and loss account		13,983	21,984

**Shareholders funds**

<u>13,985</u>	<u>21,986</u>
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- a. For the year ending 30 June 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 26 February 2016

And signed on their behalf by:

**S M Little, Director**

**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 1068 of the Companies Act 2006.**

## Notes to the Abbreviated Accounts

For the year ending 30 June 2015

### **1 Accounting policies**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

#### **Goodwill**

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its useful economic life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years. Useful economic lives are reviewed at the end of each reporting period and revised if necessary, subject to the constraint that the revised life shall not exceed 20 years from the date of acquisition. The carrying amount at the date of revision is depreciated over the revised estimate of remaining useful economic life.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows: Goodwill- amortised over 5 years

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account at a constant rate of charge on the balance of capital repayments outstanding.

#### **Finance lease agreements**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account at a constant rate of charge on the balance of capital repayments outstanding, and the capital element which reduces the outstanding obligation for future instalments.

### Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax, or a right to pay less or to receive more tax. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### Fixed Assets

All fixed assets are initially recorded at cost.

### Depreciation

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

Plant & Machinery	0% Method for Plant & equipment
Fixtures & Fittings	0% Method for Fixtures & fittings
Motor Vehicles	0% Method for Motor vehicles
Computer Equipment	0% Method for Equipment

## 2 Fixed Assets

	Intangible Assets	Tangible Assets	Total
Cost or valuation	£	£	£
At 01 March 2014	98,000	144,358	242,358
Transfers		(7,999)	(7,999)
At 30 June 2015	<u>98,000</u>	<u>136,359</u>	<u>234,359</u>
<b>Depreciation</b>			
At 01 March 2014	98,000	116,316	214,316
Charge for year		8,190	8,190
Transfers		(2,004)	(2,004)
At 30 June 2015	<u>98,000</u>	<u>122,502</u>	<u>220,502</u>
<b>Net Book Value</b>			
At 30 June 2015		13,857	13,857
At 28 February 2014		<u>28,042</u>	<u>28,042</u>

## 3 Creditors: amounts falling due after more than one year

#### 4 Share capital

	2015	2014
	£	£
<b>Authorised share capital:</b>		
7000 Ordinary Class A of £1 each	7,000	7,000
1000 Ordinary Class B of £1 each	1,000	1,000
1000 Ordinary Class C of £1 each	1,000	1,000
1000 Ordinary Class D of £1 each	1,000	1,000
<b>Allotted, called up and fully paid:</b>		
2 Ordinary Class A of £1 each	2	2