

Registered Number 05925914

COMPUGRAPHIC DESIGN LIMITED

Abbreviated Accounts

31 October 2013

Abbreviated Balance Sheet as at 31 October 2013

	Notes	2013 £	2012 £
Fixed assets			
Intangible assets	2	15,000	20,000
Tangible assets	3	5,740	7,097
		<u>20,740</u>	<u>27,097</u>
Current assets			
Stocks		1,000	1,000
Debtors		46,194	43,312
Cash at bank and in hand		1,329	9,896
		<u>48,523</u>	<u>54,208</u>
Creditors: amounts falling due within one year	4	(37,068)	(43,256)
Net current assets (liabilities)		<u>11,455</u>	<u>10,952</u>
Total assets less current liabilities		<u>32,195</u>	<u>38,049</u>
Creditors: amounts falling due after more than one year	4	(14,010)	(18,889)
Total net assets (liabilities)		<u>18,185</u>	<u>19,160</u>
Capital and reserves			
Called up share capital	5	100	100
Profit and loss account		18,085	19,060
Shareholders' funds		<u>18,185</u>	<u>19,160</u>

- For the year ending 31 October 2013 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 6 March 2014

And signed on their behalf by:

A Rogers, Director

S C Rogers, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the costs less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 15% reducing balance

Fixtures, fittings and equipment - 15% reducing balance

Motor Vehicles - 25% reducing balance

Computer equipment - 3 years straight line

Intangible assets amortisation policy

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

Other accounting policies

Leasing

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

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

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, 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.

2 Intangible fixed assets

	£
Cost	
At 1 November 2012	50,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2013	<u>50,000</u>
Amortisation	
At 1 November 2012	30,000
Charge for the year	5,000
On disposals	-
At 31 October 2013	<u>35,000</u>
Net book values	
At 31 October 2013	<u>15,000</u>
At 31 October 2012	<u>20,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 November 2012	16,329
Additions	125
Disposals	(1,000)
Revaluations	-
Transfers	-
At 31 October 2013	<u>15,454</u>
Depreciation	
At 1 November 2012	9,232
Charge for the year	1,304
On disposals	(822)
At 31 October 2013	<u>9,714</u>
Net book values	
At 31 October 2013	<u>5,740</u>
At 31 October 2012	<u>7,097</u>

4 Creditors

	2013	2012
	£	£
Secured Debts	8,542	13,421

5 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
100 Ordinary shares of £1 each	100	100

6 Transactions with directors

Name of director receiving advance or credit:	Miss S C Rogers
Description of the transaction:	Director's current account
Balance at 1 November 2012:	£ 2,012
Advances or credits made:	£ 1,251
Advances or credits repaid:	-
Balance at 31 October 2013:	<u>£ 3,263</u>

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