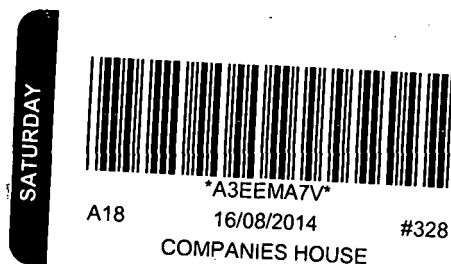


A BADGE OF FRIENDSHIP LIMITED
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
30 SEPTEMBER 2013



Whitelaw Wells
Chartered Accountants
9 Royal Crescent
Glasgow
G3 7SP

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

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A BADGE OF FRIENDSHIP LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

DIRECTORS:

Miss Claire Pek Kim Lim
Paul Gurnath Peter McCallum

SECRETARY:

Miss Claire Pek Kim Lim

REGISTERED OFFICE:

The Warehouse
Suite 4
12 Ravensbury Terrace
London
SW18 4RL

REGISTERED NUMBER:

07014622 (England and Wales)

ACCOUNTANTS:

Whitelaw Wells
Chartered Accountants
9 Royal Crescent
Glasgow
G3 7SP

ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2013

		2013	2012
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	2,392	952
CURRENT ASSETS			
Debtors		8,707	6,002
Cash at bank and in hand		3,519	4,246
		<u>12,226</u>	<u>10,248</u>
CREDITORS			
Amounts falling due within one year		<u>12,683</u>	<u>10,669</u>
NET CURRENT LIABILITIES		<u>(457)</u>	<u>(421)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,935	531
CREDITORS			
Amounts falling due after more than one year		(1,325)	(268)
PROVISIONS FOR LIABILITIES		<u>(478)</u>	<u>(190)</u>
NET ASSETS		<u>132</u>	<u>73</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		32	(27)
SHAREHOLDERS' FUNDS		<u>132</u>	<u>73</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

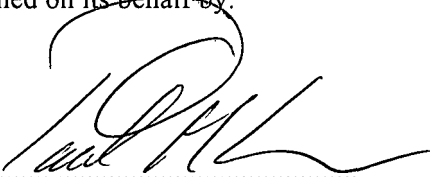
- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2013

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11/08/14 and were signed on its behalf by:



Paul Gurnath Peter McCallum - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

1. ACCOUNTING POLICIES

Accounting convention

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 and revenue recognition

The turnover shown in the profit and loss account represents the value of sales during the year. A sale is recognised to the point where work has been carried out.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Computer equipment - 33% on cost

Deferred tax

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 assets are recognised only to the extent that the directors consider that it is 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 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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2013**

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2012	2,100
Additions	2,346
	<hr/>
At 30 September 2013	4,446
	<hr/>
DEPRECIATION	
At 1 October 2012	1,148
Charge for year	906
	<hr/>
At 30 September 2013	2,054
	<hr/>
NET BOOK VALUE	
At 30 September 2013	2,392
	<hr/>
At 30 September 2012	952
	<hr/>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	£1	100	100
			<hr/>	<hr/>

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

During the year the directors borrowed various sums of money from the company resulting in a loan balance at the end of the year amounting to £6,736 (2012: £5,059).

Interest is charged on the loan at a rate of 4%.