

Registered Number 07027874

MERLIN DESIGN LTD

Abbreviated Accounts

30 September 2016

Abbreviated Balance Sheet as at 30 September 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Tangible assets	2	2,114	2,276
		<u>2,114</u>	<u>2,276</u>
Current assets			
Debtors		51,632	82,923
Cash at bank and in hand		4,897	48,329
		<u>56,529</u>	<u>131,252</u>
Creditors: amounts falling due within one year		<u>(26,766)</u>	<u>(30,026)</u>
Net current assets (liabilities)		<u>29,763</u>	<u>101,226</u>
Total assets less current liabilities		<u>31,877</u>	<u>103,502</u>
Provisions for liabilities		<u>(423)</u>	<u>(455)</u>
Total net assets (liabilities)		<u>31,454</u>	<u>103,047</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		31,452	103,045
Shareholders' funds		<u>31,454</u>	<u>103,047</u>

- For the year ending 30 September 2016 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 10 January 2017

And signed on their behalf by:
David M Greaves, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

(a) Accounts are prepared under the historical cost convention and Financial Reporting Standard for Smaller Entities (effective January 2015) and in accordance with applicable UK Accounting standards (UK Generally Accepted Accounting Practice) which have been applied consistently, except as otherwise stated;

Turnover policy

(b) Turnover represents amounts invoiced of all services provided, excluding value added tax;

Tangible assets depreciation policy

(c) Depreciation is provided on a reducing balance basis at the annual rate of 33.3% on computers and 25% on furniture and equipment in order to write off each asset over its estimated useful life;

Other accounting policies

(d) Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 October 2015	8,705
Additions	779
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2016	<u>9,484</u>
Depreciation	
At 1 October 2015	6,429
Charge for the year	941
On disposals	-
At 30 September 2016	<u>7,370</u>
Net book values	
At 30 September 2016	<u>2,114</u>
At 30 September 2015	<u>2,276</u>

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