

**ABERDEEN DESIGN LIMITED**  
**UNAUDITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2010**

**SIMPSON FORSYTH**  
Chartered Accountants  
52 - 54 Queen's Road  
Aberdeen  
AB15 4YE

SATURDAY



SCT      \*SZCAGP9R\*      177  
20/11/2010  
COMPANIES HOUSE

**ABERDEEN DESIGN LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2010**

---

<b>CONTENTS</b>	<b>PAGE</b>
Abbreviated balance sheet	<b>1</b>
Notes to the abbreviated accounts	<b>2</b>

---

# ABERDEEN DESIGN LIMITED

## ABBREVIATED BALANCE SHEET

31 MARCH 2010

	Note	2010	2009
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Debtors		18,305	46,935
Cash at bank and in hand		29,095	26,620
		<u>47,400</u>	<u>73,555</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>(39,783)</u>	<u>(41,023)</u>
<b>NET CURRENT ASSETS</b>		<u>7,617</u>	<u>32,532</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,617</u>	<u>32,532</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>4</b>	100	100
Profit and loss account		<u>7,517</u>	<u>32,432</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>7,617</u>	<u>32,532</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 16/11/10, and are signed on their behalf by:

  
HUGH CAMERON PURDIE

Company Registration Number: SC219779

The notes on pages 2 to 3 form part of these abbreviated accounts.

**ABERDEEN DESIGN LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2010**

---

**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).

The standard replaces the Financial Reporting Standard for Smaller Entities (effective January 2007). There are no changes to the results reported for the year ended 31 March 2009 due to the change of policy.

**Turnover**

Turnover represents revenue recognised in the accounts. Revenue is recognised when the company fulfils its contractual obligations to customers by supplying services and excludes value added tax. When an invoice in a future period includes income relating to the current period that income is included in the current period as accrued income.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation 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:

Fixtures & Fittings	- 4 years straight line
Equipment	- 3 years straight line

**Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**ABERDEEN DESIGN LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2010**

---

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 April 2009 and 31 March 2010	<u><b>8,199</b></u>
<b>DEPRECIATION</b>	
At 1 April 2009	<u><b>8,199</b></u>
At 31 March 2010	<u><b>8,199</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2010	<u><b>-</b></u>
At 31 March 2009	<u><b>-</b></u>

**3. RELATED PARTY TRANSACTIONS**

At 1 April 2009 Mr Purdie, a director, was due £16,968 to the company. The loan was repaid by the declaration of a dividend on 6 April 2009 which was credited to his loan account.

**4. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>2010</b>		<b>2009</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
45 A Ordinary shares of £1 each	<b>45</b>	<b>45</b>	45	45
35 B Ordinary shares of £1 each	<b>35</b>	<b>35</b>	35	35
10 C Ordinary shares of £1 each	<b>10</b>	<b>10</b>	10	10
10 D Ordinary shares of £1 each	<b>10</b>	<b>10</b>	10	10
	<u><b>100</b></u>	<u><b>100</b></u>	<u>100</u>	<u>100</u>

# ABERDEEN DESIGN LIMITED

## REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ABERDEEN DESIGN LIMITED

YEAR ENDED 31 MARCH 2010

---

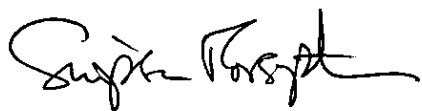
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Aberdeen Design Limited for the year ended 31 March 2010 as set out on pages 1 to 3 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of The Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at [www.icas.org.uk/accountspreparationguidance](http://www.icas.org.uk/accountspreparationguidance).

This report is made solely to you, the Board of Directors of Aberdeen Design Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Aberdeen Design Limited and state those matters that we have agreed to state to you, the directors, as a body, in this report in accordance with the requirements of The Institute of Chartered Accountants of Scotland as detailed at [www.icas.org.uk/accountspreparationguidance](http://www.icas.org.uk/accountspreparationguidance). To the fullest extent possible permitted by law, we do not accept or assume responsibility to anyone other than Aberdeen Design Limited and you as the Board of Directors as a body for our work or for this report.

It is your duty to ensure that Aberdeen Design Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Aberdeen Design Limited. You consider that Aberdeen Design 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 abbreviated accounts of Aberdeen Design 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 statutory abbreviated accounts.



SIMPSON FORSYTH  
Chartered Accountants  
52 - 54 Queen's Road  
Aberdeen  
AB15 4YE

18/11/10