

**A4 DESIGN AND PRINT LIMITED**  
**ABBREVIATED ACCOUNTS**  
**31 JULY 2012**



**RITSON YOUNG**  
Chartered Accountants  
28 High Street  
Naim  
IV12 4AU

**A4 DESIGN AND PRINT LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JULY 2012**

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# A4 DESIGN AND PRINT LIMITED

## ABBREVIATED BALANCE SHEET

31 JULY 2012

	Note	2012	2011
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		-	-
Tangible assets		309,192	266,110
		<u>309,192</u>	<u>266,110</u>
<b>CURRENT ASSETS</b>			
Stocks		1,025	1,175
Debtors		126,641	120,870
Cash at bank and in hand		70,630	44,776
		<u>198,296</u>	<u>166,821</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>234,077</u>	<u>192,871</u>
<b>NET CURRENT LIABILITIES</b>		<u>(35,781)</u>	<u>(26,050)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>273,411</u>	<u>240,060</u>
<b>CREDITORS: Amounts falling due after more than one year</b>		<u>106,808</u>	<u>90,869</u>
		<u>166,603</u>	<u>149,191</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	10,000	10,000
Profit and loss account		156,603	139,191
<b>SHAREHOLDERS' FUNDS</b>		<u>166,603</u>	<u>149,191</u>

The director is 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 director acknowledges his responsibility 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.

The Balance sheet continues on the following page.

The notes on pages 3 to 5 form part of these abbreviated accounts.

**A4 DESIGN AND PRINT LIMITED**

**ABBREVIATED BALANCE SHEET** *(continued)*

**31 JULY 2012**

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 and signed by the director and authorised for issue on

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Mr David Ritchie

Director

Company Registration Number: SC233383

The notes on pages 3 to 5 form part of these abbreviated accounts.



**A4 DESIGN AND PRINT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2012**

**1. ACCOUNTING POLICIES** *(continued)*

**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 on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

**Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**A4 DESIGN AND PRINT LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 JULY 2012**

**2. FIXED ASSETS**

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 August 2011	41,654	424,419	466,073
Additions	–	111,669	111,669
Disposals	–	(53,350)	(53,350)
<b>At 31 July 2012</b>	<u>41,654</u>	<u>482,738</u>	<u>524,392</u>
<b>DEPRECIATION</b>			
At 1 August 2011	41,654	158,309	199,963
Charge for year	–	55,747	55,747
On disposals	–	(40,510)	(40,510)
<b>At 31 July 2012</b>	<u>41,654</u>	<u>173,546</u>	<u>215,200</u>
<b>NET BOOK VALUE</b>			
<b>At 31 July 2012</b>	<u>–</u>	<u>309,192</u>	<u>309,192</u>
At 31 July 2011	<u>–</u>	<u>266,110</u>	<u>266,110</u>

**3. SHARE CAPITAL**

**Authorised share capital:**

	2012 £	2011 £
30,000 Ordinary shares of £1 each	<u>30,000</u>	<u>30,000</u>

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

	2012 No	£	2011 No	£
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

## **A4 DESIGN AND PRINT LIMITED**

### **ACCOUNTANTS' REPORT TO THE DIRECTOR OF A4 DESIGN AND PRINT LIMITED**

**YEAR ENDED 31 JULY 2012**

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 1 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the Company's Director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Director, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements.

You have acknowledged on the balance sheet as at 31 July 2012 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

28 High Street  
Nairn  
IV12 4AU

RITSON YOUNG  
Chartered Accountants

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