

COMPANY REGISTRATION NUMBER SC233383

A4 DESIGN & PRINT LTD.
UNAUDITED ABBREVIATED ACCOUNTS
FOR
31 JULY 2016

COMPANIES HOUSE

26 APR 2017

EDINBURGH



RITSONS
Chartered Accountants
103 High Street
ELGIN
Moray
IV30 1EB

A4 DESIGN & PRINT LTD.

ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2016

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A4 DESIGN & PRINT LTD.
ABBREVIATED BALANCE SHEET
31 JULY 2016

	Note	2016	2015
		£	(restated) £
FIXED ASSETS	3		
Intangible assets		-	-
Tangible assets		<u>200,241</u>	<u>225,602</u>
		<u>200,241</u>	<u>225,602</u>
CURRENT ASSETS			
Debtors		89,849	73,937
Cash at bank and in hand		<u>41,359</u>	<u>58,368</u>
		131,208	132,305
CREDITORS: Amounts falling due within one year		<u>145,323</u>	<u>144,274</u>
NET CURRENT LIABILITIES		<u>(14,115)</u>	<u>(11,969)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>186,126</u>	<u>213,633</u>
CREDITORS: Amounts falling due after more than one year		-	2,400
PROVISIONS FOR LIABILITIES		<u>33,509</u>	<u>37,703</u>
		<u>152,617</u>	<u>173,530</u>
CAPITAL AND RESERVES			
Called up equity share capital	4	10,000	10,000
Profit and loss account		<u>142,617</u>	<u>163,530</u>
SHAREHOLDERS' FUNDS		<u>152,617</u>	<u>173,530</u>

For the year ended 31 July 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

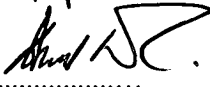
The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

A4 DESIGN & PRINT LTD.

ABBREVIATED BALANCE SHEET *(continued)*

31 JULY 2016

These abbreviated accounts were approved by the directors and authorised for issue on
.....14/9/17....., and are signed on their behalf by:



.....
Mr D Ritchie

Company Registration Number: SC233383

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

A4 DESIGN & PRINT LTD.

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2016

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 January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Amortisation

Amortisation 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:

Goodwill	-	20% straight line
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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:

Plant & Machinery	-	15% reducing balance
Fixtures & Fittings	-	15% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

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.

A4 DESIGN & PRINT LTD.

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2016

1. ACCOUNTING POLICIES *(continued)*

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.

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.

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, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

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.

2. PRIOR YEAR ADJUSTMENT

The accounts have been restated to incorporate the impact of deferred tax. Deferred tax has been recognised on all temporary timing differences at the balance sheet date that have arisen between the profit within the financial statements and the taxable profit. The restatement has resulted in a charge to profits available for distribution after tax as at 31 July 2016 of £37,703.

A4 DESIGN & PRINT LTD.

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2016

3. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 August 2015	41,654	532,859	574,513
Additions	—	9,999	9,999
At 31 July 2016	<u>41,654</u>	<u>542,858</u>	<u>584,512</u>
DEPRECIATION			
At 1 August 2015	41,654	307,257	348,911
Charge for year	—	35,360	35,360
At 31 July 2016	<u>41,654</u>	<u>342,617</u>	<u>384,271</u>
NET BOOK VALUE			
At 31 July 2016	<u>—</u>	<u>200,241</u>	<u>200,241</u>
At 31 July 2015	<u>—</u>	<u>225,602</u>	<u>225,602</u>

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015 (restated)	
	No.	£	No.	£
Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

A4 DESIGN & PRINT LTD.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF A4 DESIGN & PRINT LTD.

YEAR ENDED 31 JULY 2016

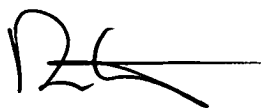
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of A4 Design & Print Ltd. for the year ended 31 July 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information 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.com/accountspreparationguidance.

This report is made solely to the Board of Directors of A4 Design & Print Ltd., as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of A4 Design & Print Ltd. and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at www.icas.com/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A4 Design & Print Ltd. and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A4 Design & Print Ltd. 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 of A4 Design & Print Ltd.. You consider that A4 Design & Print Ltd. 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 A4 Design & Print Ltd.. 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.



RITSONS
Chartered Accountants

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.....24/4/17.....