

**RBRAND DESIGN LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2017**

**RBRAND DESIGN LTD**  
**UNAUDITED ACCOUNTS**  
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**RBRAND DESIGN LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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<b>Directors</b>	Steven Barron Fraser MacDonald
<b>Company Number</b>	SC301179 (Scotland)
<b>Registered Office</b>	1 Broughton Market Edinburgh EH3 6NU

**RBRAND DESIGN LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	30,139	40,438
<b>Current assets</b>			
Debtors		49,105	29,817
Cash at bank and in hand		(2,247)	(2,690)
		<u>46,858</u>	<u>27,127</u>
<b>Creditors: amounts falling due within one year</b>		(69,686)	(39,555)
<b>Net current liabilities</b>		<u>(22,828)</u>	<u>(12,428)</u>
<b>Net assets</b>		<u>7,311</u>	<u>28,010</u>
<b>Capital and reserves</b>			
Called up share capital	<u>5</u>	2	2
Profit and loss account		7,309	28,008
<b>Shareholders' funds</b>		<u>7,311</u>	<u>28,010</u>

For the year ending 31 March 2017 the company was entitled to exemption from audit 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 31 August 2017.

Fraser MacDonald  
Director

Company Registration No. SC301179

**RBRAND DESIGN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**1 Statutory information**

RBRAND DESIGN LTD is a private company, limited by shares, registered in Scotland, registration number SC301179. The registered office is 1 Broughton Market, Edinburgh, EH3 6NU.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 March 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 April 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Plant & Machinery - 25% - 33% per annum

Fixtures & Fittings - 20% per annum

Motor Vehicles - 25% per annum

Tenant's Improvements - 20% per annum

**RBRAND DESIGN LTD**  
**NOTES TO THE ACCOUNTS**  
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**4 Tangible fixed assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 April 2016	82,054
Additions	3,389
At 31 March 2017	85,443
<b>Depreciation</b>	
At 1 April 2016	41,616
Charge for the year	13,688
At 31 March 2017	55,304
<b>Net book value</b>	
At 31 March 2017	30,139
At 31 March 2016	40,438

**5 Share capital**

	<b>2017 £</b>	<b>2016 £</b>
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

**6 Average number of employees**

During the year the average number of employees was 5 (2016: 5).

