

Company Registration No. SC301397 (Scotland)

**ACANTHUS ARCHITECTS DF LIMITED**  
**UNAUDITED ABBREVIATED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

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# ACANTHUS ARCHITECTS DF LIMITED

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# ACANTHUS ARCHITECTS DF LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2015

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Intangible assets	2		66,000		88,000
Tangible assets	2		57,766		36,191
			<u>123,766</u>		<u>124,191</u>
<b>Current assets</b>					
Debtors		138,257		159,779	
Cash at bank and in hand		48,861		31,233	
		<u>187,118</u>		<u>191,012</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(250,092)</u>		<u>(174,381)</u>	
<b>Net current (liabilities)/assets</b>			<u>(62,974)</u>		<u>16,631</u>
<b>Total assets less current liabilities</b>			60,792		140,822
<b>Creditors: amounts falling due after more than one year</b>			-		(100,000)
<b>Provisions for liabilities</b>			<u>(11,008)</u>		<u>(6,464)</u>
			<u>49,784</u>		<u>34,358</u>
<b>Capital and reserves</b>					
Called up share capital	3		1,000		1,000
Profit and loss account			48,784		33,358
<b>Shareholders' funds</b>			<u>49,784</u>		<u>34,358</u>

# ACANTHUS ARCHITECTS DF LIMITED

## ABBREVIATED BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2015**

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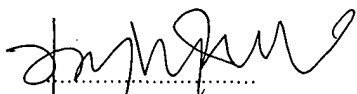
For the financial year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 14.09.15



Douglas Forrest  
Director

Company Registration No. SC301397

# ACANTHUS ARCHITECTS DF LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Turnover

Turnover represents amounts receivable from the provision of architectural services, net of VAT. Turnover is recognised on the accruals basis.

#### 1.3 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	- 15% reducing balance
Fixtures, fittings & equipment	- 15% reducing balance

#### 1.5 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

#### 1.6 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

#### 1.7 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

# ACANTHUS ARCHITECTS DF LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2015

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 April 2014	220,000	69,376	289,376
Additions	-	43,075	43,075
Disposals	-	(29,747)	(29,747)
At 31 March 2015	220,000	82,704	302,704
<b>Depreciation</b>			
At 1 April 2014	132,000	33,185	165,185
On disposals	-	(18,441)	(18,441)
Charge for the year	22,000	10,194	32,194
At 31 March 2015	154,000	24,938	178,938
<b>Net book value</b>			
At 31 March 2015	66,000	57,766	123,766
At 31 March 2014	88,000	36,191	124,191

### 3 Share capital

	2015 £	2014 £
<b>Allotted, called up and fully paid</b>		
750 "A" Ordinary shares of £1 each	750	750
250 "B" Ordinary shares of £1 each	250	250
	1,000	1,000