

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2016

FOR

ABERCAD DESIGN LTD

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FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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ABERCAD DESIGN LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

DIRECTOR: E D Gilfillan

REGISTERED OFFICE: 10 Wellwood Terrace
Cults
Aberdeen
AB15 9JA

REGISTERED NUMBER: SC385207 (Scotland)

ACCOUNTANTS: Fyfe Moir & Associates
58 Queens Road
Aberdeen
Grampian
AB15 4YE

ABERCAD DESIGN LTD (REGISTERED NUMBER: SC385207)**BALANCE SHEET
30 SEPTEMBER 2016**

	Notes	30.9.16 £	£	30.9.15 £	£
FIXED ASSETS					
Tangible assets	4		687		961
CURRENT ASSETS					
Debtors	5	-		5,629	
Cash at bank		<u>14,715</u>		<u>33,057</u>	
		14,715		38,686	
CREDITORS					
Amounts falling due within one year	6	<u>2,318</u>		<u>10,572</u>	
NET CURRENT ASSETS			<u>12,397</u>		<u>28,114</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>13,084</u>		<u>29,075</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>12,984</u>		<u>28,975</u>
SHAREHOLDERS' FUNDS			<u>13,084</u>		<u>29,075</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 7 December 2016 and were signed by:

E D Gilfillan - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

1. STATUTORY INFORMATION

AberCAD Design Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the [Company Information page](#).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on cost
Computer equipment	- 15% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1.

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2015 and 30 September 2016	688	1,129	1,817
DEPRECIATION			
At 1 October 2015	179	677	856
Charge for year	104	170	274
At 30 September 2016	283	847	1,130
NET BOOK VALUE			
At 30 September 2016	405	282	687
At 30 September 2015	509	452	961

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2016

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.9.16	30.9.15
£	£
Trade debtors	
<u>-</u>	<u>5,629</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.9.16	30.9.15
£	£
Trade creditors	1
Tax	5,514
Social security and other taxes	987
VAT	1,960
Directors' current accounts	1,006
Accrued expenses	1,104
<u>1,214</u>	<u>1,104</u>
<u>2,318</u>	<u>10,572</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.