

**Registered Number 02997361**

**BROGAN DESIGN LIMITED**

**Abbreviated Accounts**

**31 May 2014**

## Abbreviated Balance Sheet as at 31 May 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	1,746	3,225
		<u>1,746</u>	<u>3,225</u>
<b>Current assets</b>			
Stocks		386	318
Debtors		30,185	23,088
Cash at bank and in hand		1,339	722
		<u>31,910</u>	<u>24,128</u>
<b>Creditors: amounts falling due within one year</b>		<u>(27,061)</u>	<u>(25,034)</u>
<b>Net current assets (liabilities)</b>		<u>4,849</u>	<u>(906)</u>
<b>Total assets less current liabilities</b>		<u>6,595</u>	<u>2,319</u>
<b>Provisions for liabilities</b>		<u>(291)</u>	<u>(645)</u>
<b>Total net assets (liabilities)</b>		<u>6,304</u>	<u>1,674</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		6,204	1,574
<b>Shareholders' funds</b>		<u>6,304</u>	<u>1,674</u>

- For the year ending 31 May 2014 the company was entitled to exemption 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.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 27 February 2015

And signed on their behalf by:

**M A Brogan, Director**

**Notes to the Abbreviated Accounts for the period ended 31 May 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**Tangible assets depreciation policy**

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:

Plant and machinery - 25% reducing balance

Computer equipment - 25% straight line

Fixtures, fittings and equipment - 20% reducing balance

**Other accounting policies****Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

**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.

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 June 2013	16,775
Additions	301
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2014	<u>17,076</u>
<b>Depreciation</b>	
At 1 June 2013	13,550
Charge for the year	1,780
On disposals	-
At 31 May 2014	<u>15,330</u>
<b>Net book values</b>	

At 31 May 2014	<u>1,746</u>
At 31 May 2013	<u>3,225</u>

### 3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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