

**Statement of Consent to Prepare Abridged Financial Statements**

All of the members of Analysis for Design Limited have consented to the preparation of the abridged statement of financial position for the year ending 31st March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

**COMPANY REGISTRATION NUMBER: 07714108**

**Analysis for Design Limited**  
**Filleted Unaudited Abridged Financial**  
**Statements**  
**31 March 2018**

# **Analysis for Design Limited**

## **Abridged Financial Statements**

**Year ended 31st March 2018**

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# **Analysis for Design Limited**

## **Report to the Board of Directors on the Preparation of the Unaudited Statutory Abridged Financial Statements of Analysis for Design Limited**

### **Year ended 31st March 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abridged financial statements of Analysis for Design Limited for the year ended 31st March 2018, which comprise the abridged statement of financial position 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html). Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf).

JAY & JAY PARTNERSHIP LIMITED Chartered Certified Accountants

2 Chesterfield Buildings Westbourne Place Clifton Bristol BS8 1RU

10 September 2018

# Analysis for Design Limited

## Abridged Statement of Financial Position

### 31 March 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	5	448	299
<b>Current assets</b>			
Debtors		41,161	19,362
Cash at bank and in hand		82,385	101,735
		-----	-----
		123,546	121,097
<b>Creditors: amounts falling due within one year</b>		50,429	49,497
		-----	-----
<b>Net current assets</b>		73,117	71,600
		-----	-----
<b>Total assets less current liabilities</b>		73,565	71,899
<b>Provisions</b>		-	60
		-----	-----
<b>Net assets</b>		73,565	71,839
		-----	-----
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		73,563	71,837
		-----	-----
<b>Shareholders funds</b>		73,565	71,839
		-----	-----

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31st March 2018 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 abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

# **Analysis for Design Limited**

## **Abridged Statement of Financial Position** *(continued)*

**31 March 2018**

These abridged financial statements were approved by the board of directors and authorised for issue on 9 September 2018 , and are signed on behalf of the board by:

Mrs T C Young

Director

Company registration number: 07714108

# **Analysis for Design Limited**

## **Notes to the Abridged Financial Statements**

**Year ended 31st March 2018**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 2 Chesterfield Buildings, Westbourne Place, Bristol, BS8 1RU.

### **2. Statement of compliance**

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax. When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

#### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% reducing balance
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### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the abridged statement of financial position and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

## Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

## 4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2017: 2 ).

## 5. Tangible assets

	£
<b>Cost</b>	
At 1st April 2017	1,266
Additions	394
Disposals	( 108)
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<b>At 31st March 2018</b>	<b>1,552</b>
	-----
<b>Depreciation</b>	
At 1st April 2017	967
Charge for the year	224
Disposals	( 87)
	-----
<b>At 31st March 2018</b>	<b>1,104</b>
	-----
<b>Carrying amount</b>	
<b>At 31st March 2018</b>	<b>448</b>
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At 31st March 2017	299
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## 6. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

### 2018

	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	<b>Balance outstanding</b>
	£	£	£	£
Mrs T C Young	( 11,301)	28,144	( 30,500)	( 13,657)
Mr G D Young	( 11,302)	28,145	( 30,500)	( 13,657)
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	( 22,603)	56,289	( 61,000)	( 27,314)
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### 2017

	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	Balance outstanding
	£	£	£	£
Mrs T C Young	( 7,301)	26,000	( 30,000)	( 11,301)
Mr G D Young	( 7,301)	25,999	( 30,000)	( 11,302)
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	( 14,602)	51,999	( 60,000)	( 22,603)
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