Registration number: 06445822

Big Print Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 August 2017

E J Business Consultants Limited
The Rectory
Toomers Wharf
Canal Walk
Newbury
Berkshire
RG14 1DY

Big Print Limited

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Big Print Limited

Company Information

Director	Mr J Proudfoot
Company secretary	Ms G Howes
Registered office	3 Farm House Mews Harts Hill Road Thatcham Berkshire RG18 4NW
Accountants	E J Business Consultants Limited The Rectory Toomers Wharf Canal Walk Newbury Berkshire RG14 1DY

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Big Print Limited for the Year Ended 31 August 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Big Print Limited for the year ended 31 August 2017 as set out on pages 3 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the Board of Directors of Big Print Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Big Print Limited and state those matters that we have agreed to state to the Board of Directors of Big Print Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Big Print Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Big Print Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Big Print Limited. You consider that Big Print Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Big Print Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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E J Business Consultants Limited
The Rectory
Toomers Wharf
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Newbury
Berkshire
RG14 1DY

12 February 2018

Big Print Limited

(Registration number: 06445822)
Balance Sheet as at 31 August 2017

	Note	2017 £	2016 £
Fixed assets			
Intangible assets	3	252	335
Tangible assets	4	12,535	11,030
		12,787	11,365
Current assets			
Stocks		725	725
Debtors		6,977	5,520
Cash at bank and in hand		35,037	12,474
		42,739	18,719
Creditors: Amounts falling due within one year		(21,668)	(21,324)
Net current assets/(liabilities)		21,071	(2,605)
Total assets less current liabilities		33,858	8,760
Provisions for liabilities		(2,824)	(2,824)
Net assets		31,034	5,936
Capital and reserves			
Called up share capital		100	1
Profit and loss account		30,934	5,935
Total equity		31,034	5,936

For the financial year ending 31 August 2017 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 accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account and Directors' Report has been taken.

Big Print Limited

(Registration number: 06445822)
Balance Sheet as at 31 August 2017

Approved and authorised by the director on 12 February 2018

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Mr J Proudfoot

Director

The notes on pages 5 to 7 form an integral part of these financial statements.

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	20% reducing balance
Motor vehicles	25% reducing balance
Equipment	20% reducing balance

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Website	25% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.
Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.
Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

2 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2016 - 1).

3 Intangible assets

	Other intangible assets £	Total £
Cost or valuation		
At 1 September 2016	3,350	3,350
At 31 August 2017	3,350	3,350
Amortisation		
At 1 September 2016	3,015	3,015
Amortisation charge	83	83
At 31 August 2017	3,098	3,098
Carrying amount		
At 31 August 2017	252	252
At 31 August 2016	335	335

The aggregate amount of research and development expenditure recognised as an expense during the period is £Nil (2016 - £Nil).

4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Other property, plant and equipment £	Total £
Cost or valuation				
At 1 September 2016	9,774	4,453	24,857	39,084
Additions	729	-	3,665	4,394
At 31 August 2017	10,503	4,453	28,522	43,478
Depreciation				
At 1 September 2016	5,622	3,852	18,580	28,054
Charge for the year	671	150	2,068	2,889
At 31 August 2017	6,293	4,002	20,648	30,943
Carrying amount				
At 31 August 2017	4,210	451	7,874	12,535
At 31 August 2016	4,152	601	6,277	11,030

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.