REGISTERED NUMBER: SC455366 (Scotland)

Fraser Digital Design Ltd

Abbreviated Unaudited Accounts

for the Period 26 July 2013 to 31 July 2014

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for the Period 26 July 2013 to 31 July 2014

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Fraser Digital Design Ltd

Company Information
for the Period 26 July 2013 to 31 July 2014

DIRECTOR:	K Fraser
REGISTERED OFFICE:	9 Ainslie Place Edinburgh EH3 6AT
REGISTERED NUMBER:	SC455366 (Scotland)
ACCOUNTANTS:	Whitelaw Wells 9 Ainslie Place Edinburgh EH3 6AT

Abbreviated Balance Sheet
31 July 2014

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		755
CURRENT ASSETS			
Debtors		14,624	
Cash at bank		41,268	
		55,892	
CREDITORS			
Amounts falling due within one year		27,668	
NET CURRENT ASSETS			28,224
TOTAL ASSETS LESS CURRENT LIABILITIES			28,979
PROVISIONS FOR LIABILITIES			151
NET ASSETS			28,828
CAPITAL AND RESERVES			
Called up share capital	3		1
Profit and loss account			28,827
SHAREHOLDERS' FUNDS			28,828

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2014 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

(b) 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.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 8 April 2015 and were signed by:

K Fraser - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Period 26 July 2013 to 31 July 2014

1. ACCOUNTING POLICIES

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

Turnover
Turnover represents fees and commission receivable from the provision of digital design services net of value added tax on the flat rate scheme. Revenue is recognised in line with performance, to the extent that a right to consideration arises.

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

Computer equipment - 33% 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 where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	1,132
At 31 July 2014	1,132
DEPRECIATION	
Charge for period	377
At 31 July 2014	377
NET BOOK VALUE	
At 31 July 2014	755

continued...

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
1	Ordinary	1	1

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.