Registration number: SC534710

# DPR Design Limited

Annual Report and Unaudited Financial Statements
for the Period from 6 May 2016 to 31 May 2017

Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX

# DPR Design Limited

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# DPR Design Limited

## Company Information

| | |
|---|---|
| **Director** | Mr David Robinson |
| **Registered office** | c/o Mint Accounting Ltd<br>56 King Street<br>Aberdeen<br>AB24 5AX |
| **Accountants** | Mint Accounting Ltd<br>56 King Street<br>Aberdeen<br>AB24 5AX |

## Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of DPR Design Limited for the Period Ended 31 May 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of DPR Design Limited for the period ended 31 May 2017 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants (CIMA), we are subject to its ethical and other professional requirements which are detailed at http://www.cimaglobal.com/members/.

This report is made solely to the Board of Directors of DPR Design 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 DPR Design Limited and state those matters that we have agreed to state to the Board of Directors of DPR Design Limited, as a body, in this report in accordance with CIMA. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than DPR Design Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that DPR Design 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 DPR Design Limited. You consider that DPR Design Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of DPR Design 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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Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX

12 January 2018

## DPR Design Limited

## (Registration number: SC534710)
## Balance Sheet as at 31 May 2017

| | Note | 2017<br>£ |
|---|---|---|
| **Current assets** | | |
| Debtors | 3 | 11,408 |
| Cash at bank and in hand | | 26,655 |
| | | 38,063 |
| **Creditors**: Amounts falling due within one year | 4 | (18,293) |
| **Net assets** | | 19,770 |
| **Capital and reserves** | | |
| Called up share capital | | 200 |
| Profit and loss account | | 19,570 |
| Total equity | | 19,770 |

For the financial period ending 31 May 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 period 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 has been taken.

Approved and authorised by the director on 12 January 2018

.....

Mr David Robinson

Director

## 1 General information

The company is a private company limited by share capital incorporated in Scotland.

The address of its registered office is:
c/o Mint Accounting Ltd
56 King Street
Aberdeen
AB24 5AX

These financial statements were authorised for issue by the director on 12 January 2018.

## 2 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.

### 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.

### 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.

### 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.

## 3 Debtors

| | 2017<br>£ |
|---|---|
| Other debtors | 11,408 |
| Total current trade and other debtors | 11,408 |

## 4 Creditors

| | Note | 2017<br>£ |
|---|---|---|
| **Due within one year** | | |
| Trade creditors | | 174 |
| Taxation and social security | | 153 |
| Other creditors | | 17,966 |
| | | 18,293 |

## 5 Dividends

### Interim dividends paid

| | 2017<br>£ |
|---|---|
| Interim dividend of £280 per each Ordinary A share | 28,000 |
| Interim dividend of £250 per each Ordinary B share | 25,000 |
| | 53,000 |

## 6 Related party transactions

**Transactions with directors**

| 2017 | Advances to directors<br>£ | Repayments by director<br>£ | At 31 May 2017<br>£ |
|---|---|---|---|
| **Mr David Robinson** | | | |
| During the period the company provided the director with an interest free loan, which is unsecured, repayable on demand and shown under Other Debtors. | 67,282 | (64,169) | 3,113 |



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.