

Hughes Design Solutions Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2014

Roderick Gunkel & Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG

Hughes Design Solutions Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
Hughes Design Solutions Ltd
for the Year Ended 31 March 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Hughes Design Solutions Ltd for the year ended 31 March 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

As a member of the Association Of Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook/accaglobal.com>.

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

It is your duty to ensure that Hughes Design Solutions Ltd 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 Hughes Design Solutions Ltd. You consider that Hughes Design Solutions Ltd 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 Hughes Design Solutions Ltd. 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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Roderick Gunkel & Associates Ltd
Orchardlea
Callander
Perthshire
FK17 8BG
15 May 2014

Hughes Design Solutions Ltd
(Registration number: SC420177)
Abbreviated Balance Sheet at 31 March 2014

	Note	31 March 2014 £	31 March 2013 £
Fixed assets			
Tangible fixed assets		1,250	1,750
Current assets			
Debtors		1,140	2,100
Cash at bank and in hand		12,395	11,516
		13,535	13,616
Creditors: Amounts falling due within one year		(10,704)	(14,994)
Net current assets/(liabilities)		2,831	(1,378)
Total assets less current liabilities		4,081	372
Provisions for liabilities		(250)	(350)
Net assets		3,831	22
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		3,830	21
Shareholders' funds		3,831	22

For the year ending 31 March 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 director acknowledges his 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 director on 15 May 2014

.....
John Hughes
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Hughes Design Solutions Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings, tools and equipment	20-50% reducing balance p.a.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Tangible fixed assets

	Fixtures and fittings £	Total £
Cost or valuation		
At 1 April 2013	3,039	3,039
Depreciation		
At 1 April 2013	1,289	1,289
Charge for the year	500	500
At 31 March 2014	1,789	1,789
Net book value		
At 31 March 2014	1,250	1,250
At 31 March 2013	1,750	1,750

Hughes Design Solutions Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 2014
..... continued

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 April 2013	3,039	3,039
At 31 March 2014	3,039	3,039
Depreciation		
At 1 April 2013	1,289	1,289
Charge for the year	500	500
At 31 March 2014	1,789	1,789
Net book value		
At 31 March 2014	1,250	1,250
At 31 March 2013	1,750	1,750

3 Share capital

Allotted, called up and fully paid shares

	31 March 2014		31 March 2013	
	No.	£	No.	£
Ordinary shares of £1 each	1	1	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.