

**BUILD BUSINESS ONLINE LIMITED  
DIRECTOR'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 29 JANUARY 2013 TO 31 MARCH 2014**

Priory Accounting & Tax Ltd

Lodge House  
Priory Lane  
Dunfermline  
Fife  
KY12 7DT

**Build Business Online Limited**  
**Director's Report and Financial Statements**  
**For the Period 29 January 2013 to 31 March 2014**

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**Contents**

	<b>Page</b>
Company Information	1
Director's Report	2
Profit and Loss Account	3
Balance Sheet	4
Notes to the Accounts	5—6

**Build Business Online Limited**  
**Company Information**  
**For the Period 29 January 2013 to 31 March 2014**

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**Director** Mr Stephen McTaggart

**Company Number** SC441422

**Registered Office** 23 St Ninians Way  
Linlithgow  
West Lothian  
EH49 7HL

**Accountants** Priory Accounting & Tax Ltd  
Lodge House  
Priory Lane  
Dunfermline  
Fife  
KY12 7DT

**Build Business Online Limited**  
**Company No. SC441422**  
**Director's Report For the Period 29 January 2013 to 31 March 2014**

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The director presents his report and the financial statements for the period ended 31 March 2014

**Statement of Director's Responsibilities**

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Principal Activity**

The company's principal activity continues to be that of web site design and advertising.

**Directors**

The directors who held office during the period were as follows:

Mr Stephen McTaggart

**Small Company Rules**

This report has 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.

On behalf of the board

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**Mr Stephen McTaggart**

**24/06/2014**

**Build Business Online Limited**  
**Profit and Loss Account**  
**For the Period 29 January 2013 to 31 March 2014**

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	Notes	Period to 31 March 2014 £
<b>TURNOVER</b>		21,205
Cost of sales		(9,366)
		<hr/>
<b>GROSS PROFIT</b>		11,839
Administrative expenses		(12,107)
Other operating income		1,717
		<hr/>
<b>OPERATING PROFIT</b>	<b>2</b>	1,449
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE INTEREST</b>		1,449
		<hr/>
Interest payable and similar charges		(311)
		<hr/>
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		1,138
Tax on profit on ordinary activities	<b>3</b>	(227)
		<hr/>
<b>PROFIT FOR THE FINANCIAL PERIOD</b>	<b>7</b>	911
		<hr/> <hr/>

**Build Business Online Limited**  
**Balance Sheet**  
**As at 31 March 2014**

		<b>Period to 31 March 2014</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	<b>4</b>	855	
Cash at bank and in hand		133	
		<hr/>	
		988	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(1,241)	
		<hr/>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(253)
			<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(253)
			<hr/>
<b>NET ASSETS</b>			(253)
			<hr/> <hr/>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	<b>6</b>		1
Profit and Loss account			(254)
			<hr/>
<b>SHAREHOLDERS' FUNDS</b>	<b>7</b>		(253)
			<hr/> <hr/>

For the period ending 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

On behalf of the board

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**Mr Stephen McTaggart**

**24/06/2014**

**Build Business Online Limited**  
**Notes to the Unaudited Accounts**  
**For the Period 29 January 2013 to 31 March 2014**

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**1 . Accounting Policies**

**1.1 . Basis of Preparation of Financial Statements**

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

**1.2 . Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**2 . Operating Profit**

The operating profit is stated after charging:

	<b>Period to 31 March 2014</b>
	<b>£</b>
	<hr/> <hr/>

**3 . Tax on Profit on Ordinary Activities**

	<b>Period to 31 March 2014</b>
	<b>£</b>
UK Corporation Tax	227
	<hr/>
<b>Total Current Tax Charge</b>	<b>227</b>
	<hr/> <hr/>

**4 . Debtors**

	<b>Period to 31 March 2014</b>
	<b>£</b>
<b>Due within one year</b>	
Trade debtors	715
Directors loan accounts	140
	<hr/>
	855
	<hr/> <hr/>

**5 . Creditors: Amounts Falling Due Within One Year**

	<b>Period to 31 March 2014</b>
	<b>£</b>
Corporation tax	227
VAT	1,014
	<hr/>
	1,241
	<hr/> <hr/>

**Build Business Online Limited**  
**Notes to the Unaudited Accounts (continued)**  
**For the Period 29 January 2013 to 31 March 2014**

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**6 . Share Capital**

	Value	Number	Period to 31 March 2014
	£		£
<b>Allotted, called up and fully paid:</b>			
Ordinary shares	1,000	1	1

**7 . Reconciliation of Reserves**

	Share Capital	Profit & Loss Account
	£	£
As at: 29 January 2013	1	-
Profit for period	-	911
Dividends paid	-	(1,165)
As at: 31 March 2014	1	(254)

**8 . Dividends**

	Period to 31 March 2014
	£
<b>On equity shares:</b>	
Interim dividend paid	1,165



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