

Registered number
02853215

THE BIG FEATURE LIMITED

ABBREVIATED ACCOUNTS

30 SEPTEMBER 2015

THE BIG FEATURE LIMITED

ABBREVIATED BALANCE SHEET

as at 30 September 2015

Company Registration No. 02853215

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	258,514	263,261
Current assets			
Debtors	278,646	64,715	
Cash at bank and in hand	295,493	144,328	
	574,139	209,043	
Creditors: amounts falling due within one year	(534,970)	(141,551)	
Net current assets		39,169	67,492
Total assets less current liabilities		297,683	330,753
Provisions for liabilities		(3,757)	(4,600)
Net assets		293,926	326,153
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		293,924	326,151
Shareholders' funds		293,926	326,153

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006 and

with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the board on 19 May 2016

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Pauline Anne Butcher
Director

THE BIG FEATURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2015

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20% straight line
Investment property	Nil

Investment properties

The company's properties are all held for long-term investment. Investment properties are accounted for in accordance with SSAP 19, as follows: (I) Investment properties are revalued periodically and the aggregate surplus or deficit is transferred to revaluation reserve. Where the total of the revaluation reserve is insufficient to cover a deficit, the amount by which the deficit exceeds the amount in the revaluation reserve is charged in profit and loss account : and

"(ii) no depreciation or amortisation is provided in respect of freehold investment properties. Although the Companies Act would normally require the systematic annual depreciation of fixed assets, the directors believe that this policy of not providing depreciation or amortisation is necessary in order for the accounts to give a true and fair view, since the current value of investment properties, and changes in the current value, are of prime importance rather than a calculation of systematic annual depreciation. Depreciation or amortisation is only one of the many factors reflected in the annual valuation, and the amount which might otherwise have been shown cannot be separately identified or quantified."

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss

account.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

£

Cost

At 1 October 2014	346,302
Additions	2,597
At 30 September 2015	<u>348,899</u>

Depreciation

At 1 October 2014	83,041
Charge for the year	7,344
At 30 September 2015	<u>90,385</u>

Net book value

At 30 September 2015	<u>258,514</u>
At 30 September 2014	<u>263,261</u>

3 Share capital

**Nominal
value**

**2015
Number**

**2015
£**

**2014
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>
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