

REGISTERED NUMBER: 05442513 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2010  
FOR  
BRIGHTSIGN DIGITAL LIMITED

FRIDAY



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23/12/2011  
COMPANIES HOUSE

**BRIGHTSIGN DIGITAL LIMITED (REGISTERED NUMBER: 05442513)**

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FOR THE YEAR ENDED 31 DECEMBER 2010**

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**BRIGHTSIGN DIGITAL LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2010**

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**DIRECTOR:** A J Wood

**SECRETARY:** J S Hastings

**REGISTERED OFFICE:** Union House  
Walton Lodge  
Bridge Street  
Walton on Thames  
Surrey  
KT12 1BT

**REGISTERED NUMBER:** 05442513 (England and Wales)

**AUDITORS:** Lawfords Consulting Limited  
Registered Auditor  
Union House  
Walton Lodge  
Bridge Street  
Walton-On-Thames  
Surrey  
KT12 1BT

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**REPORT OF THE INDEPENDENT AUDITORS TO  
BRIGHTSIGN DIGITAL LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of BrightSign Digital Limited for the year ended 31 December 2010 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of director and auditors**

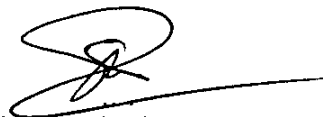
The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



S L Ives FCA (Senior Statutory Auditor)  
for and on behalf of Lawfords Consulting Limited  
Registered Auditor  
Union House  
Walton Lodge  
Bridge Street  
Walton-On-Thames  
Surrey  
KT12 1BT

Date 16 / 12 / 11

**BRIGHTSIGN DIGITAL LIMITED (REGISTERED NUMBER: 05442513)**

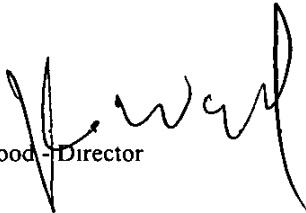
**ABBREVIATED BALANCE SHEET  
31 DECEMBER 2010**

	Notes	2010 £	£	2009 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		5,695		3,679
<b>CURRENT ASSETS</b>					
Debtors		421,487		107,418	
Cash at bank		<u>1,815</u>		<u>3,205</u>	
		423,302		110,623	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>340,295</u>		<u>64,721</u>	
<b>NET CURRENT ASSETS</b>			<u>83,007</u>		<u>45,902</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>88,702</u>		<u>49,581</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			<u>88,701</u>		<u>49,580</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>88,702</u>		<u>49,581</u>

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 12/13/11 and were signed by

A J Wood - Director



The notes form part of these abbreviated accounts

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**BRIGHTSIGN DIGITAL LIMITED (REGISTERED NUMBER: 05442513)**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2010**

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**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 the service fee charged to Roku Inc for the period 1st January 2010 to 1st September 2010 and to Brightsign Digital LLC for the period 2nd September 2010 to 31st December 2010 in respect of advisory services and is calculated on an accruals basis. Turnover represents 105% of total business costs

**Tangible fixed assets**

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

Plant and machinery etc - 25% 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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

**2 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2010	10,956
Additions	<u>5,462</u>
At 31 December 2010	<u>16,418</u>
<b>DEPRECIATION</b>	
At 1 January 2010	7,277
Charge for year	<u>3,446</u>
At 31 December 2010	<u>10,723</u>
<b>NET BOOK VALUE</b>	
At 31 December 2010	<u>5,695</u>
At 31 December 2009	<u>3,679</u>

**3 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid Number	Class	Nominal value	2010 £	2009 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

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**BRIGHTSIGN DIGITAL LIMITED (REGISTERED NUMBER: 05442513)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2010**

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**4 ULTIMATE PARENT COMPANY**

The ultimate parent company is Brightsign Digital LLC, a company incorporated in Delaware, USA

**5 RELATED PARTY DISCLOSURES**

During the period the company made sales of £659,278 (2009 £406,334) to Roku Inc, a company in which the director A J Wood has an interest and at the balance sheet date it was owed £364,666 (2009 £106,599) by that company

During the period the company made sales of £329,639 to it's parent company Brightsign Digital LLC and at the balance sheet date it was owed £55,102 by that company

**6 ULTIMATE CONTROLLING PARTY**

The ultimate controlling party during the period was A J Wood