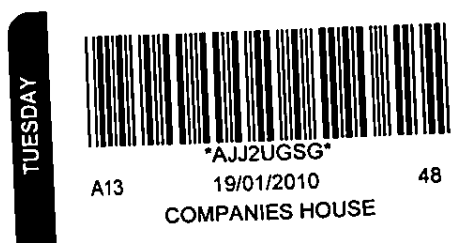


Registered number  
03957424

KEISAKU DESIGN AND DEVELOPMENT LIMITED

Abbreviated Accounts

31 March 2009



**KEISAKU DESIGN AND DEVELOPMENT LIMITED****Abbreviated Balance Sheet****as at 31 March 2009**

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Tangible assets	2	1,105	1,419
<b>Current assets</b>			
Debtors		1,840	-
Cash at bank and in hand		6,488	6,420
		<u>8,328</u>	<u>6,420</u>
<b>Creditors: amounts falling due within one year</b>		<u>(5,037)</u>	<u>(3,391)</u>
<b>Net current assets</b>		3,291	3,029
<b>Net assets</b>		<u>4,396</u>	<u>4,448</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		4,296	4,348
<b>Shareholder's funds</b>		<u>4,396</u>	<u>4,448</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.



D Glendining

Director

Approved by the board on 12th January 2010

## KEISAKU DESIGN AND DEVELOPMENT LIMITED

### Notes to the Abbreviated Accounts for the year ended 31 March 2009

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#### 1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

##### *Turnover*

Turnover represents the value, net of value added tax and discounts, of software developed for customers and work carried out in respect of services provided to customers. Where software development or services provided are incomplete at the year end, turnover represents the fair value of the work provided to that date.

Invoices are raised as staged payments. Invoiced software and services are included in debtors.

##### *Depreciation*

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20%-25% reducing balance
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##### *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.

#### 2 Tangible fixed assets

£

##### **Cost**

At 1 April 2008	9,858
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At 31 March 2009	<u>9,858</u>
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##### **Depreciation**

At 1 April 2008	8,439
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Charge for the year	314
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At 31 March 2009	<u>8,753</u>
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##### **Net book value**

At 31 March 2009	<u>1,105</u>
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At 31 March 2008	<u>1,419</u>
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**KEISAKU DESIGN AND DEVELOPMENT LIMITED****Notes to the Abbreviated Accounts****for the year ended 31 March 2009**

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<b>3 Share capital</b>			<b>2009</b>	<b>2008</b>
			<b>£</b>	<b>£</b>
Authorised:				
Ordinary shares of £1 each			<u>100</u>	<u>100</u>
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
	<b>No</b>	<b>No</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:				
Ordinary shares of £1 each			<u>100</u>	<u>100</u>