Registered number
03957424

KEISAKU DESIGN AND DEVELOPMENT LIMITED

Abbreviated Accounts

31 March 2014

SATURDAY
A471O5PS
A08 09/05/2015 #47
COMPANIES HOUSE

KEISAKU DESIGN AND DEVELOPMENT LIMITED
Registered number: 03957424
Abbreviated Balance Sheet
as at 31 March 2014

	Notes		2014 £		2013 £
Fixed assets					
Tangible assets	2		322		411
Current assets					
Debtors		10,394		15,536	
Cash at bank and in hand		614		10,917	
		11,008		26,453	
Creditors: amounts falling due within one year		(11,178)		(15,038)	
Net current (liabilities)/assets			(170)		11,415
Net assets			152		11,826
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			52		11,726
Shareholder's funds			152		11,826

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

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

D Glendining
Director
Approved by the board on 06/05/2014

KEISAKU DESIGN AND DEVELOPMENT LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 March 2014

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 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

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 2013	9,858
At 31 March 2014	9,858
Depreciation	
At 1 April 2013	9,447
Charge for the year	89
At 31 March 2014	9,536
Net book value	
At 31 March 2014	322
At 31 March 2013	411

3 Share capital	Nominal value	2014 Number	2014 £	2013 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

4 Loans to/(from) directors Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
D Glendining				
Interest free and no terms for	15,536	25,858	(31,000)	10,394
	15,536	25,858	(31,000)	10,394