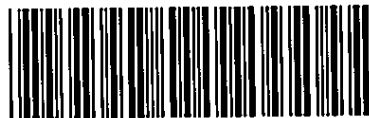


Abbreviated Unaudited Accounts
for the Year Ended 30th November 2006
for
KOOKU LIMITED

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KOOKU LIMITED

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for the Year Ended 30th November 2006

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KOOKU LIMITED

Company Information
for the Year Ended 30th November 2006

DIRECTORS:

S D Tremlett
P J Rouse
A R Martin
J Martin

SECRETARY:

S D Tremlett

REGISTERED OFFICE:

Unit D2
Churcham Business Park
Churcham
Gloucestershire
GL2 8AA

REGISTERED NUMBER:

04827801

ACCOUNTANTS:

Davies Mayers Barnett LLP
Pillar House
113/115 Bath Road
Cheltenham
Gloucestershire
GL53 7LS

KOOKU LIMITED

Abbreviated Balance Sheet
30th November 2006

	Notes	2006 £	2005 £
FIXED ASSETS			
Tangible assets	2	13,181	18,840
CURRENT ASSETS			
Stocks		14,892	15,130
Debtors		49,003	44,982
Cash at bank		<u>4,437</u>	<u>2,303</u>
		68,332	62,415
CREDITORS			
Amounts falling due within one year		<u>(52,398)</u>	<u>(182,831)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>15,934</u>	<u>(120,416)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		29,115	(101,576)
CREDITORS			
Amounts falling due after more than one year		<u>(126,085)</u>	<u>-</u>
NET LIABILITIES		<u>(96,970)</u>	<u>(101,576)</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>(97,070)</u>	<u>(101,676)</u>
SHAREHOLDERS' FUNDS		<u>(96,970)</u>	<u>(101,576)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th November 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2006 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

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

The notes form part of these abbreviated accounts

KOOKU LIMITED

Abbreviated Balance Sheet - continued
30th November 2006

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

The financial statements were approved by the Board of Directors on 16th July 2007 and were signed on its behalf by

A handwritten signature in black ink, appearing to read 'P J Rouse', is written over the printed name.

P J Rouse - Director

The notes form part of these abbreviated accounts

KOOKU LIMITED

Notes to the Abbreviated Accounts **for the Year Ended 30th November 2006**

1 ACCOUNTING POLICIES

Accounting convention

The accounts have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005) and on a going concern basis. The validity of the going concern basis is dependent on the continued support of the parent company, Wireless Innovation Limited.

Turnover

Turnover represents the value of goods and services provided during the year, excluding Value Added Tax. Turnover from maintenance contracts is spread over the life of the maintenance contract.

Tangible fixed assets

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

Fixtures and fittings	- 33% Straight line
Computer equipment	- 33% Straight line

Cost is defined as the purchase cost less any residual value. Depreciation is then charged, on a monthly basis, from the commencement of the useful economic life of the asset, at the above rates. The net book values of the assets are regularly reviewed by the directors and any further appropriate adjustments to carrying value are made.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Costs include all costs incurred in bringing each product to its present location and condition. Net realisable value is based on estimated selling price less further costs expected to be incurred on disposal.

Deferred tax

Deferred tax is recognised in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed at the balance sheet date. Full provision is made without discounting for all deferred tax liabilities. Deferred tax assets are recognised to the extent that it is more likely than not that they will be recovered against taxable profits.

KOOKU LIMITED

Notes to the Abbreviated Accounts - continued **for the Year Ended 30th November 2006**

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st December 2005	27,161
Additions	<u>3,600</u>
At 30th November 2006	<u>30,761</u>
DEPRECIATION	
At 1st December 2005	8,321
Charge for year	<u>9,259</u>
At 30th November 2006	<u>17,580</u>
NET BOOK VALUE	
At 30th November 2006	<u>13,181</u>
At 30th November 2005	<u>18,840</u>

3 CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid		Nominal value	2006 £	2005 £
Number	Class			
100	Ordinary	£1	<u>100</u>	<u>100</u>

4 ULTIMATE PARENT COMPANY

The company's parent company is Wireless Innovation Limited, a company incorporated in England & Wales

The Directors are the Ultimate Controlling Party