

COMPANY REGISTRATION NUMBER 5814051

**FDK COMMUNICATIONS LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31ST MARCH 2008**

**BROOKS & CO.**  
Chartered Accountants  
Mid-Day Court  
20-24 Brighton Road  
Sutton  
Surrey  
SM2 5BN

FRIDAY



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COMPANIES HOUSE

**FDK COMMUNICATIONS LTD**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31ST MARCH 2008**

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**FDK COMMUNICATIONS LTD**  
**ABBREVIATED BALANCE SHEET**  
**31ST MARCH 2008**

	Note	2008 £	2007 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>13,959</u>	<u>13,403</u>
<b>CURRENT ASSETS</b>			
Debtors		70,570	123,275
Cash at bank and in hand		<u>431,121</u>	<u>183,202</u>
		501,691	306,477
<b>CREDITORS: Amounts falling due within one year</b>		<u>124,077</u>	<u>174,792</u>
<b>NET CURRENT ASSETS</b>		<u>377,614</u>	<u>131,685</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>391,573</u>	<u>145,088</u>
<b>PROVISIONS FOR LIABILITIES</b>		888	-
		<u>390,685</u>	<u>145,088</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>4</b>	2	2
Profit and loss account		<u>390,683</u>	<u>145,086</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>390,685</u>	<u>145,088</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

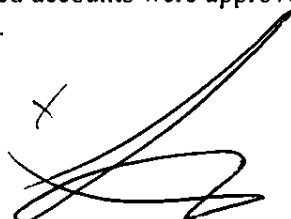
The director acknowledges his responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements 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, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 17th November 2008.

X  
K M Lee  
Director

X 

The notes on pages 2 to 3 form part of these abbreviated accounts.

**FDK COMMUNICATIONS LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31ST MARCH 2008**

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**1. ACCOUNTING POLICIES**

**Basis of accounting**

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

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 25% Straight line
Fixtures & Fittings	- 25% Straight line
Motor Vehicles	- 25% Straight line

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

**Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

**FDK COMMUNICATIONS LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31ST MARCH 2008**

**1. ACCOUNTING POLICIES** *(continued)*

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1st April 2007	17,891
Additions	6,373
<b>At 31st March 2008</b>	<u>24,264</u>
<b>DEPRECIATION</b>	
At 1st April 2007	4,488
Charge for year	5,817
<b>At 31st March 2008</b>	<u>10,305</u>
<b>NET BOOK VALUE</b>	
<b>At 31st March 2008</b>	<u>13,959</u>
At 31st March 2007	<u>13,403</u>

**3. TRANSACTIONS WITH THE DIRECTOR**

During the year company repaid part of director's loan. The loan is interest-free and repayable on demand. The amount outstanding at the year end was £485 (2007 - £15,920) and included in other creditors - Note 7.

**4. SHARE CAPITAL**

**Authorised share capital:**

	<b>2008 £</b>	<b>2007 £</b>
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

**Allotted, called up and fully paid:**

	<b>2008 No.</b>	<b>£</b>	<b>2007 No.</b>	<b>£</b>
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>