

COMPANY REGISTRATION NUMBER 05814051

**FDK COMMUNICATIONS LTD**

**ABBREVIATED ACCOUNTS**

**31ST MARCH 2011**

**BROOKS & CO.**

Chartered Accountants  
Mid-Day Court  
20-24 Brighton Road  
Sutton  
Surrey  
SM2 5BN

THURSDAY



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24/11/2011

COMPANIES HOUSE

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**FDK COMMUNICATIONS LTD**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31ST MARCH 2011**

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**FDK COMMUNICATIONS LTD**  
**ABBREVIATED BALANCE SHEET**  
**31ST MARCH 2011**

	Note	2011 £	2010 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>24,756</u>	<u>5,134</u>
<b>CURRENT ASSETS</b>			
Debtors		58,874	66,249
Cash at bank and in hand		<u>740,488</u>	<u>690,843</u>
		799,362	757,092
<b>CREDITORS: Amounts falling due within one year</b>		<u>172,093</u>	<u>109,459</u>
<b>NET CURRENT ASSETS</b>		<u>627,269</u>	<u>647,633</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>652,025</u>	<u>652,767</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	2	2
Profit and loss account		<u>652,023</u>	<u>652,765</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>652,025</u>	<u>652,767</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act


The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 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 393, 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 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 24th October 2011

K M Lee  
Director



Company Registration Number 05814051

**FDK COMMUNICATIONS LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31ST MARCH 2011**

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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 April 2008)

**Turnover**

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

**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 2011**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1st April 2010	27,830
Additions	25,845
Disposals	<u>(7,900)</u>
<b>At 31st March 2011</b>	<b><u>45,775</u></b>
<b>DEPRECIATION</b>	
At 1st April 2010	22,696
Charge for year	6,223
On disposals	<u>(7,900)</u>
<b>At 31st March 2011</b>	<b><u>21,019</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31st March 2011</b>	<b><u>24,756</u></b>
At 31st March 2010	<u>5,134</u>

**3. SHARE CAPITAL****Authorised share capital:**

	<b>2011 £</b>	<b>2010 £</b>
1,000 Ordinary shares of £1 each	<b><u>1,000</u></b>	<u>1,000</u>

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

	<b>2011 No</b>	<b>£</b>	<b>2010 No</b>	<b>£</b>
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>