DEJ SOLUTIONS LTD

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 31 MARCH 2009

Company Registration Number 06351896

Brookson Limited
Brunel House
340 Firecrest Court
Centre Park
Warrington
WA1 1RG

DEJ SOLUTIONS LTD

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2009

	Note	2009 £	2008 £
Fixed assets			
Tangible assets	2	0	0
Current assets			
Stocks		0	0
Debtors		4,007	34
Cash at bank and in hand		12,306	7,984
		16,313	8,018
Creditors: Amounts falling due within one year		(16,427)	(9,457)
Net current assets/(liabilities)		(114)	(1,439)
Total assets less current liabilities		(114)	(1,439)
Capital and reserves			
Called-up share capital	3	2	1
Profit and loss account		(116)	(1,440)
Shareholders' funds/(deficit)		(114)	(1,439)

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 financial statements have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

These financial statements were approved and signed by the director and authorised for issue on

Date 10/12/09

Signed by

David Joyce
Director

The notes on pages 2 to 4 form part of these abbreviated accounts

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).

Cash flow statement

The company has adopted the Financial Reporting Standard For Smaller Entities (effective January 2007) and is consequently exempt from the requirement to include a cash flow statement in the financial statements.

Turnover

The turnover shown in the profit and loss account represents the value of all services sold during the period, less returns received, at selling price exclusive of Value Added Tax.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows:

Fixtures & fittings	- 15% reducing balance
Office equipment	- 33% straight line
Motor vehicles	- 25% reducing balance
Plant and machinery	- 15% reducing balance

Stocks

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

Pension costs

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the period. The assets of the scheme are held separately from those of the company in an independently administered fund.

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

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, with the following exceptions:

1. Accounting policies *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company

2. Tangible fixed assets

	Plant and machinery etc.
	£
Cost	
At 1 April 2008	0
Additions	0
Disposals	0
At 31 March 2009	0
Depreciation	
At 1 April 2008	0
Charge for the period	0
On disposals	0
At 31 March 2009	0
Net book value	
At 31 March 2009	0
At 1 April 2008	0

3. Share capital

Authorised share capital:	2009 £	2008 £
1,000 Ordinary Shares of 1 each	1,000	1,000
	1,000	1,000

Allotted, called up and fully paid:	2009 No.	2009 £	2008 No.	2008 £
Ordinary Shares of £1 each	2	2	1	1
	2	2	1	1

On 06 April 2008 the company issued 1 Ordinary shares at par.

4. Transactions with directors

As at 31 March 2009 the amount of £1,185 is due to David Joyce. The movement on the loan account represents payments totaling £0 and receipts totaling £1,185. The maximum outstanding during the period was £1,185.

Total dividends paid to Directors in the period was £30,332 (prior period: £19,965).

5. Control

Throughout the current and previous period, the company was controlled by its Director.

6. Going Concern

The director has reviewed a period of 12 months from approval of these financial statements and concluded the company is able to meet all its liabilities as they fall due. As a result it is appropriate to prepare the accounts on a going concern basis.