

24/8/10

REGISTERED NUMBER: 4500745

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010
FOR
PERSPECTUS LTD

TUESDAY



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07/09/2010

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COMPANIES HOUSE

PERSPECTUS LTD

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FOR THE YEAR ENDED 31 MARCH 2010**

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PERSPECTUS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2010

DIRECTOR: P J Hindle

REGISTERED OFFICE: 90 High Street
Kelvedon
Colchester
Essex
CO5 9AA

REGISTERED NUMBER: 4500745

ACCOUNTANTS: B W Whiffin & Co Ltd
90 High Street
Kelvedon
Colchester
CO5 9AA

PERSPECTUS LTD
ABBREVIATED BALANCE SHEET
31 MARCH 2010

	Notes	31 3 10 £	£	31 3 09 £	£
FIXED ASSETS					
Intangible assets	2		60		85
Tangible assets	3		1 153		656
			<u>1 213</u>		<u>741</u>
CURRENT ASSETS					
Debtors		20,448		4 694	
Cash at bank and in hand		34,620		15 350	
		<u>55 068</u>		<u>20,044</u>	
CREDITORS					
Amounts falling due within one year		<u>20,798</u>		<u>8 667</u>	
NET CURRENT ASSETS			<u>34,270</u>		<u>11,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>35 483</u>		<u>12,118</u>
CAPITAL AND RESERVES					
Called up share capital	4		104		104
Profit and loss account			<u>35,379</u>		<u>12,014</u>
SHAREHOLDERS' FUNDS			<u>35,483</u>		<u>12 118</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 23/8/2010 and were signed by



P J Hindle - Director

The notes form part of these abbreviated accounts

PERSPECTUS LTD

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010**

1 ACCOUNTING POLICIES

Accounting convention

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

Turnover represents the value of work carried out during the accounting period excluding value added tax payable to H M revenue & Customs

Trademarks

The costs of registering trademarks have been capitalised and these costs are being amortised over 10 years on a straight line basis

Tangible fixed assets

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

Plant and machinery etc - 50% on reducing balance

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2009 and 31 March 2010	250
AMORTISATION	
At 1 April 2009	165
Charge for year	25
At 31 March 2010	190
NET BOOK VALUE	
At 31 March 2010	60
At 31 March 2009	85

PERSPECTUS LTD

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 MARCH 2010**

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2009	10,948
Additions	1 651
	<u>12 599</u>
At 31 March 2010	
DEPRECIATION	
At 1 April 2009	10 293
Charge for year	1 153
	<u>11 446</u>
At 31 March 2010	
NET BOOK VALUE	
At 31 March 2010	<u>1 153</u>
At 31 March 2009	<u>655</u>

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid		Nominal value	31 3 10		31 3 09	
Number	Class		£		£	
100	Ordinary	£1	100		100	
4	Ordinary non voting	£1	4		4	
			<u>104</u>		<u>104</u>	

The ordinary non voting shares have no voting rights and do not rank equally with the ordinary shares or with each other for the purpose of dividends or other distributions