REGISTERED NUMBER: 4500745

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

FOR

PERSPECTUS LTD

WEDNESDAY



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19/08/2009 COMPANIES HOUSE

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COMPANY INFORMATION FOR THE YEAR ENDED 31 MARCH 2009

DIRECTOR:

P J Hindle

SECRETARY:

Mrs M 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

ABBREVIATED BALANCE SHEET 31 MARCH 2009

	31.3.09)	31.3.08	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		85		110
Tangible assets	3		656		1,170
			741		1,280
CURRENT ASSETS					
Debtors		4,694		6,410	
Cash at bank and in hand		15,350		52,988	
		20,044		59,398	
CREDITORS					
Amounts falling due within one year		8,667		24,514	
NET CURRENT ASSETS			11,377		34,884
TOTAL ASSETS LESS CURRENT					
LIABILITIES			12,118		36,164
CAPITAL AND RESERVES					
Called up share capital	4		104		104
Profit and loss account			12,014		36,060
SHAREHOLDERS' FUNDS			12,118		36,164
					===

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- 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.

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 director on 21/1/09 and were signed by:

P J Hindle - Director

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

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 January 2007).

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

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. INTANGIBLE FIXED ASSETS

	Total
COST	£
At 1 April 2008	
and 31 March 2009	250
AMORTISATION	
At 1 April 2008	140
Charge for year	25
At 31 March 2009	165
NET BOOK VALUE	
At 31 March 2009	85
At 31 March 2008	110
	

NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 31 MARCH 2009

3. TANGIBLE FIXED ASSETS

4.

TANGIBLE	L FIAED ASSETS			Total £
COST				
At 1 April 2	008			10,808
Additions				140
At 31 March	1 2009			10,948
DEPRECIA				
At 1 April 2				9,637
Charge for y	ear			655
At 31 March	1 2009			10,292
NET BOOK				
At 31 March	1 2009			656
At 31 March	1 2008			1,171
CALLED U	JP SHARE CAPITAL			
Number:	Class:	Nominal	31.3.09	31.3.08
		value:	£	£
100	Ordinary	£1	100	100
10	Ordinary non voting	£l	10	10
		<u>110</u>	====	
Allotted, iss	ued and fully paid:			
Number:	Class:	Nominal value:	31.3.09 £	31.3.08 £
100	Ordinary	£1	100	100
4	Ordinary Ordinary non voting	£1	4	4
•		~ .		
		104	104	

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.