

Registration number 06502813

## D3 Design Ltd

Unaudited Abbreviated Accounts  
for the Year Ended 31 March 2010

KRW Accountants Ltd  
Chartered Accountants & Tax Advisers  
Home Ground Barn  
Pury Hill Business Park  
Alderton Road  
Towcester  
Northants  
England  
NN12 7LS



## **D3 Design Ltd**

### **Contents**

Abbreviated balance sheet .....	1
Notes to the abbreviated accounts .....	2 to 3

**D3 Design Ltd**


**Abbreviated Balance Sheet as at 31 March 2010**

		31 March 2010		31 March 2009	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		13,522		10,029
<b>Current assets</b>					
Debtors		9,882		617	
Cash at bank and in hand		<u>3,666</u>		<u>5,670</u>	
		13,548		6,287	
<b>Creditors: Amounts falling due within one year</b>		<u>(23,977)</u>		<u>(14,678)</u>	
<b>Net current liabilities</b>			<u>(10,429)</u>		<u>(8,391)</u>
<b>Net assets</b>			<u>3,093</u>		<u>1,638</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss reserve			<u>3,091</u>		<u>1,636</u>
<b>Shareholders' funds</b>			<u>3,093</u>		<u>1,638</u>

For the financial year ended 31 March 2010, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006, and no notice has been deposited under section 476(1) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the company.

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

These accounts were approved by the Director on 26 July 2010.



M Morgan  
Director

The notes on pages 2 to 3 form an integral part of these financial statements

## **D3 Design Ltd**

### **Notes to the abbreviated accounts for the Year Ended 31 March 2010**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Motor vehicles	25% reducing balance
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##### **Deferred taxation**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

##### **Hire purchase and finance lease contracts**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract.

##### **Financial instruments**

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

## D3 Design Ltd

### Notes to the abbreviated accounts for the Year Ended 31 March 2010

*continued*

#### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
As at 1 April 2009	13,372
Additions	8,000
As at 31 March 2010	<u>21,372</u>
<b>Depreciation</b>	
As at 1 April 2009	3,343
Charge for the year	4,507
As at 31 March 2010	<u>7,850</u>
<b>Net book value</b>	
As at 31 March 2010	<u>13,522</u>
As at 31 March 2009	<u>10,029</u>

#### 3 Share capital

	31 March 2010 £	31 March 2009 £
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>