

**MODERATE ESTATES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE**  
**YEAR ENDED 31 MARCH 2005**

**COMPANY REGISTRATION NUMBER 3097434**



**MODERATE ESTATES LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2005**

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**MODERATE ESTATES LIMITED**  
**ABBREVIATED BALANCE SHEET**

**31 MARCH 2005**

	Note	2005 £	£	2004 £	£
<b>FIXED ASSETS</b>	2				
Tangible assets			2,283		2,182
<b>CURRENT ASSETS</b>					
Debtors		-		50	
Cash at bank and in hand		45,352		50,179	
		<u>45,352</u>		<u>50,229</u>	
<b>CREDITORS: Amounts falling due within one year</b>		<u>84,956</u>		<u>80,415</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(39,604)</u>		<u>(30,186)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(37,321)</u>		<u>(28,004)</u>

The Balance sheet continues on the following page.  
The notes on pages 3 to 4 form part of these abbreviated accounts.

**MODERATE ESTATES LIMITED**  
**ABBREVIATED BALANCE SHEET** *(continued)*

**31 MARCH 2005**

	Note	2005 £	2004 £
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	100	100
Profit and loss account		<u>(37,421)</u>	<u>(28,104)</u>
<b>DEFICIENCY</b>		<u>(37,321)</u>	<u>(28,004)</u>

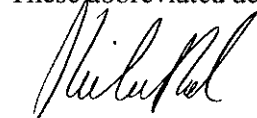
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges her 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 abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director on 18/1/06.....



**MRS J LIEBENTHAL**  
Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

**MODERATE ESTATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2005**

**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 June 2002).

**Cash flow statement**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard No. 1 "Cash flow statements".

**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:

Motor Vehicles	- 25%
Equipment	- 25%

In accordance with Statement of Standard Accounting Practice No. 19, no depreciation or amortisation is provided in respect of freehold investment properties nor on leasehold investment properties having an unexpired term of more than twenty years. This departure from the requirements of the Companies Act 1985, for all properties to be depreciated, is necessary, as the director considers that this accounting policy results in the financial statements giving a true and fair view.

**MODERATE ESTATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 MARCH 2005**

**2. FIXED ASSETS**

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 April 2004	8,620
Additions	<u>863</u>
<b>At 31 March 2005</b>	<u><b>9,483</b></u>
<b>DEPRECIATION</b>	
At 1 April 2004	6,438
Charge for year	<u>762</u>
<b>At 31 March 2005</b>	<u><b>7,200</b></u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2005</b>	<u><b>2,283</b></u>
At 31 March 2004	<u>2,182</u>

**3. SHARE CAPITAL**

**Authorised share capital:**

	<b>2005 £</b>	<b>2004 £</b>
100 Ordinary shares of £1 each	<u><b>100</b></u>	<u>100</u>

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

	<b>2005 No</b>	<b>£</b>	<b>2004 No</b>	<b>£</b>
Ordinary shares of £1 each	<u><b>100</b></u>	<u><b>100</b></u>	<u>100</u>	<u>100</u>

**4. CONTROLLING PARTY**

The company is controlled by Mrs J Liebenthal by virtue of her shareholdings.