

MODERATE ESTATES LIMITED
ABBREVIATED ACCOUNTS
FOR THE
YEAR ENDED 31 MARCH 2007

COMPANY REGISTRATION NUMBER 3097434

TUESDAY



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MODERATE ESTATES LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2007

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MODERATE ESTATES LIMITED
ABBREVIATED BALANCE SHEET

31 MARCH 2007

	Note	2007		2006
		£	£	£
FIXED ASSETS	2			
Tangible Assets			3,718	4,958
CURRENT ASSETS				
Debtors		189		-
Cash at Bank and in Hand		28,061		28,634
		<u>28,250</u>		<u>28,634</u>
CREDITORS: Amounts falling due within one year		<u>93,001</u>		<u>83,880</u>
NET CURRENT LIABILITIES			<u>(64,751)</u>	<u>(55,246)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(61,033)</u>	<u>(50,288)</u>
CAPITAL AND RESERVES				
Called-Up Equity Share Capital	3		100	100
Profit and Loss Account			<u>(61,133)</u>	<u>(50,388)</u>
DEFICIT			<u>(61,033)</u>	<u>(50,288)</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 and authorised for issue on
21 Jun 08



MRS J LIEBENTHAL
Director

The notes on pages 2 to 3 form part of these abbreviated accounts

MODERATE ESTATES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2007

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 2005), subject to the departures referred to below

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"

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.

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 after deducting all of its liabilities.

Acquisitions and disposals of properties

Acquisitions and disposals are considered to have taken place at the date of legal completion and are included in the financial statements accordingly.

Format of the financial statements

The financial statements are presented in accordance with the format prescribed by Schedule 4 Companies Act 1985 with suitable adaptation thereof which the director considers to be appropriate having regard to the nature of the company's activities.

MODERATE ESTATES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2007

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 April 2006 and 31 March 2007	<u>12,365</u>
DEPRECIATION	
At 1 April 2006	7,407
Charge for year	<u>1,240</u>
At 31 March 2007	<u>8,647</u>
NET BOOK VALUE	
At 31 March 2007	<u>3,718</u>
At 31 March 2006	<u>4,958</u>

3. SHARE CAPITAL

Authorised share capital:

	2007 £	2006 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2007 No	£	2006 No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

4. CONTROLLING PARTY

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